

THE CORPORATION OF THE CITY OF SARNIA



DRAFT OPERATING BUDGET 2020

**THE CORPORATION OF THE
CITY OF SARNIA**

2020 DRAFT OPERATING BUDGET

INDEX

| | PAGE |
|--|-------------|
| 2020 Draft Operating Budget Summary: Taxation, Rates, Expenditures & Revenues..... | 1 |
| 2020 Draft Operating Budget Summary: By Department | 5 |
| Total Full-Time Equivalent (FTE) Staff Summary..... | 7 |

OPERATING BUDGET – DETAILS

| | |
|---|-----|
| Non-Departmental Revenue..... | 9 |
| General Government | 18 |
| Library Facilities | 43 |
| Fire Services | 47 |
| Emergency Management | 51 |
| Engineering..... | 52 |
| Public Works | 61 |
| Waste Management | 70 |
| Care-A-Van..... | 75 |
| Parks & Recreation | 80 |
| Community Development, Services & Standards | 106 |
| Other - Debt Charges and Unclassified Financial | 117 |
| Grants, Boards and Commissions..... | 119 |
| Police Services | 121 |

OTHER BUDGETS – DETAILS

| | |
|---------------------------------|-----|
| Transit..... | 131 |
| Sewer (Sanitary and Storm)..... | 138 |
| Water | 151 |

This page intentionally left blank

THE CORPORATION OF THE CITY OF SARNIA
2020 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

2019 Budget 2019 Forecast 2020 Budget % Change \$ Change 2021 Budget % Change \$ Change

2020 Draft Operating Budget Summary

| | 2019 Budget | 2019 Forecast | 2020 Budget | % Change | \$ Change | 2021 Budget | % Change | \$ Change |
|--|---------------------|---------------------|---------------------|----------------|--------------------|---------------------|----------------|--------------------|
| Taxation | | | | | | | | |
| Current Operating (General Levy Only) | 50,433,668 | 50,551,946 | 51,872,949 | 2.85% | 1,439,281 | 56,234,168 | 8.41% | 4,361,219 |
| Police Services | 23,853,954 | 23,735,676 | 25,347,351 | 6.26% | 1,493,397 | 26,113,777 | 3.02% | 766,426 |
| General Taxation | 74,287,622 | 74,287,622 | 77,220,300 | 3.95% | 2,932,678 | 82,347,945 | 6.64% | 5,127,645 |
| Transit Area | 4,005,330 | 4,003,461 | 4,205,597 | 5.00% | 200,267 | 4,370,981 | 3.93% | 165,384 |
| Total Taxation | 78,292,952 | 78,291,083 | 81,425,897 | 4.00% | 3,132,945 | 86,718,926 | 6.50% | 5,293,029 |
| <i>Before supplementary taxes & petro-chemical area levy</i> | | | | | | | | |
| Supplementary Taxation | - | - | 500,000 | | 500,000 | 500,000 | 0.00% | - |
| Special Levy - Petro-Chemical Area | - | - | 1,000,000 | | 1,000,000 | 1,020,000 | 2.00% | 20,000 |
| Total Taxation Revenue | 78,292,952 | 78,291,083 | 82,925,897 | 5.92% | 4,632,945 | 88,238,926 | 6.41% | 5,313,029 |
| Water and Sewer (Sanitary and Storm) Rates | | | | | | | | |
| Water Rates | 16,476,009 | 15,997,025 | 16,894,176 | 2.54% | 418,167 | 17,142,080 | 1.47% | 247,904 |
| Sewer Rates | 18,229,353 | 17,585,719 | 18,525,170 | 1.62% | 295,817 | 19,071,784 | 2.95% | 546,614 |
| Total Rates | 34,705,362 | 33,582,744 | 35,419,346 | 2.06% | 713,984 | 36,213,864 | 2.24% | 794,518 |
| Total Budget Expenditures: | | | | | | | | |
| Current Operating | 77,177,588 | 79,914,114 | 83,503,679 | 8.20% | 6,326,091 | 86,686,517 | 3.81% | 3,182,838 |
| Police | 26,254,896 | 26,074,251 | 27,802,707 | 5.90% | 1,547,811 | 28,642,794 | 3.02% | 840,087 |
| Transit | 6,508,932 | 6,269,652 | 6,822,410 | 4.82% | 313,478 | 7,000,794 | 2.61% | 178,384 |
| Taxation Subtotal <i>now includes tax expenditures</i> | 109,941,416 | 112,258,017 | 118,128,796 | 7.45% | 8,187,380 | 122,330,105 | 3.56% | 4,201,309 |
| Water Rates | 16,682,128 | 16,670,560 | 17,465,178 | 4.69% | 783,050 | 17,715,363 | 1.43% | 250,185 |
| Sewer Rates | 18,452,353 | 18,457,665 | 19,095,822 | 3.49% | 643,469 | 19,289,784 | 1.02% | 193,962 |
| User Rate Subtotal | 35,134,481 | 35,128,225 | 36,561,000 | 4.06% | 1,426,519 | 37,005,147 | 1.21% | 444,147 |
| Total | 145,075,897 | 147,386,242 | 154,689,796 | 6.63% | 9,613,899 | 159,335,252 | 3.00% | 4,645,456 |
| Non-Departmental Revenue | | | | | | | | |
| Expenditures | | | | | | | | |
| 1000 Taxation - City | 1,712,457 | 1,713,139 | 2,636,524 | 53.96% | 924,067 | 2,573,191 | -2.40% | (63,333) |
| 1200 Ontario Grants - Unconditional | - | 1,034,140 | - | | - | 879,019 | | 879,019 |
| 1350 Other Revenue | - | 631,131 | 1,959,063 | | 1,959,063 | 1,959,063 | 0.00% | - |
| Total Expenditures | 1,712,457 | 3,378,410 | 4,595,587 | 168.36% | 2,883,130 | 5,411,273 | 17.75% | 815,686 |
| Revenue | | | | | | | | |
| 1000 Taxation - City | (74,287,622) | (74,287,622) | (78,720,300) | 5.97% | (4,432,678) | (83,867,945) | 6.54% | (5,147,645) |
| 1065 Other Collections Tax Roll | (132,737) | - | - | -100.00% | 132,737 | - | | - |
| 1100 Payments in Lieu - City | (1,234,400) | (1,230,428) | (1,229,141) | -0.43% | 5,259 | (1,229,141) | 0.00% | - |
| 1200 Ontario Grants - Unconditional | (1,988,160) | (3,022,300) | (2,568,955) | 29.21% | (580,795) | (2,568,955) | 0.00% | - |
| 1305 Rents, Concessions & Franchises | (54,211) | (43,021) | (54,211) | 0.00% | - | (54,211) | 0.00% | - |
| 1340 Bluewater Power | (2,502,700) | (2,544,524) | (2,567,729) | 2.60% | (65,029) | (2,617,729) | 1.95% | (50,000) |
| 1350 Other Revenue | (1,314,000) | (2,692,284) | (3,002,063) | 128.47% | (1,688,063) | (2,902,063) | -3.33% | 100,000 |
| Total Revenue | (81,513,830) | (83,820,179) | (88,142,399) | 8.13% | (6,628,569) | (93,240,044) | 5.78% | (5,097,645) |
| Total Non-Departmental Revenue | (79,801,373) | (80,441,769) | (83,546,812) | 4.69% | (3,745,439) | (87,828,771) | 5.13% | (4,281,959) |
| General Government | | | | | | | | |
| Expenditures | | | | | | | | |
| 2000 Mayor & Council | 382,358 | 380,564 | 388,718 | 1.66% | 6,360 | 393,003 | 1.10% | 4,285 |
| 2001 Chief Administrative Officer | 347,194 | 292,712 | 349,681 | 0.72% | 2,487 | 354,804 | 1.47% | 5,123 |
| 2005 Legal Services | 652,448 | 538,386 | 613,098 | -6.03% | (39,350) | 632,771 | 3.21% | 19,673 |
| 2010-2012 Human Resources | 1,096,056 | 1,142,695 | 1,174,996 | 7.20% | 78,940 | 1,152,705 | -1.90% | (22,291) |
| 2020-2024 Finance | 4,396,657 | 4,257,454 | 4,573,303 | 4.02% | 176,646 | 4,709,527 | 2.98% | 136,224 |
| 2050, 2055, 2100 City Clerk | 792,091 | 796,572 | 800,470 | 1.06% | 8,379 | 823,887 | 2.93% | 23,417 |
| 2052, 2070 Properties | 944,992 | 961,445 | 909,302 | -3.78% | (35,690) | 901,533 | -0.85% | (7,769) |
| 2065-2066 Harbours | 1,079,528 | 1,053,907 | 1,085,538 | 0.56% | 6,010 | 1,090,138 | 0.42% | 4,600 |
| 2490 Other Municipal | 9,501,205 | 9,515,607 | 10,333,181 | 8.76% | 831,976 | 11,863,905 | 14.81% | 1,530,724 |
| 4900-4903 Libraries | 259,464 | 261,533 | 315,973 | 21.78% | 56,509 | 313,973 | -0.63% | (2,000) |
| Total Expenditures | 19,451,993 | 19,200,875 | 20,544,260 | 5.62% | 1,092,267 | 22,236,246 | 8.24% | 1,691,986 |
| Revenue | | | | | | | | |
| 2000 Mayor & Council | - | (3,445) | - | | - | - | | - |
| 2005 Legal Services | (71,450) | (79,307) | (95,800) | 34.08% | (24,350) | (82,800) | -13.57% | 13,000 |
| 2010-2012 Human Resources | (168,770) | (239,387) | (201,670) | 19.49% | (32,900) | (172,870) | -14.28% | 28,800 |
| 2020-2024 Finance | (1,205,252) | (1,084,690) | (1,252,907) | 3.95% | (47,655) | (1,116,345) | -10.90% | 136,562 |
| 2050, 2055, 2100 City Clerk | (349,345) | (356,955) | (353,845) | 1.29% | (4,500) | (353,845) | 0.00% | - |
| 2052, 2070 Properties | (138,600) | (138,526) | (46,100) | -66.74% | 92,500 | (46,100) | 0.00% | - |
| 2065-2066 Harbours | (1,179,528) | (1,174,841) | (1,187,538) | 0.68% | (8,010) | (1,193,138) | 0.47% | (5,600) |
| Total Revenue | (3,112,945) | (3,077,151) | (3,137,860) | 0.80% | (24,915) | (2,965,098) | -5.51% | 172,762 |
| Total General Government | 16,339,048 | 16,123,724 | 17,406,400 | 6.53% | 1,067,352 | 19,271,148 | 10.71% | 1,864,748 |
| Fire | | | | | | | | |
| Expenditures | | | | | | | | |
| 2500 Fire Officers | 19,677,532 | 20,461,711 | 20,343,957 | 3.39% | 666,425 | 20,674,614 | 1.63% | 330,657 |
| 2550 Fire Stations | 163,000 | 181,780 | 355,350 | 118.01% | 192,350 | 278,050 | -21.75% | (77,300) |
| Total Expenditures | 19,840,532 | 20,643,491 | 20,699,307 | 4.33% | 858,775 | 20,952,664 | 1.22% | 253,357 |
| Revenue | | | | | | | | |
| 2500 Fire Officers | (175,215) | (162,508) | (165,540) | -5.52% | 9,675 | (167,206) | 1.01% | (1,666) |
| 2550 Fire Stations | - | - | (185,000) | | (185,000) | (30,000) | -83.78% | 155,000 |
| Total Revenue | (175,215) | (162,508) | (350,540) | 100.06% | (175,325) | (197,206) | -43.74% | 153,334 |
| Total Fire | 19,665,317 | 20,480,983 | 20,348,767 | 3.48% | 683,450 | 20,755,458 | 2.00% | 406,691 |

THE CORPORATION OF THE CITY OF SARNIA
2020 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

2019 Budget 2019 Forecast 2020 Budget % Change \$ Change 2021 Budget % Change \$ Change

| | 2019 Budget | 2019 Forecast | 2020 Budget | % Change | \$ Change | 2021 Budget | % Change | \$ Change |
|--------------------------------------|--------------------|--------------------|--------------------|---------------|------------------|--------------------|----------------|-----------------|
| Emergency Management | | | | | | | | |
| Expenditures | | | | | | | | |
| 2780 Emergency Management | 215,822 | 186,971 | 220,109 | 1.99% | 4,287 | 183,085 | -16.82% | (37,024) |
| Total Expenditures | 215,822 | 186,971 | 220,109 | 1.99% | 4,287 | 183,085 | -16.82% | (37,024) |
| Revenue | | | | | | | | |
| 2780 Emergency Management | - | - | - | - | - | - | - | - |
| Total Revenue | - | - | - | - | - | - | - | - |
| Total Emergency Measures | 215,822 | 186,971 | 220,109 | 1.99% | 4,287 | 183,085 | -16.82% | (37,024) |
| Engineering | | | | | | | | |
| Expenditures | | | | | | | | |
| 3000 Engineering - Administration | 321,417 | 306,590 | 327,468 | 1.88% | 6,051 | 331,737 | 1.30% | 4,269 |
| 3033 Engineering - Design | 707,588 | 682,959 | 805,986 | 13.91% | 98,398 | 820,210 | 1.76% | 14,224 |
| 3034 Engineering - Traffic | 717,112 | 856,361 | 772,665 | 7.75% | 55,553 | 782,711 | 1.30% | 10,046 |
| 3035 Engineering - Development | 642,625 | 603,981 | 639,337 | -0.51% | (3,288) | 643,922 | 0.72% | 4,585 |
| 3036 Engineering - Construction | 567,240 | 574,994 | 670,006 | 18.12% | 102,766 | 678,628 | 1.29% | 8,622 |
| 3037 Shoreline Protection | - | 464,474 | - | - | - | - | - | - |
| 3040 Municipal Drains | 281,169 | 280,734 | 287,981 | 2.42% | 6,812 | 290,131 | 0.75% | 2,150 |
| 3300 Street Lighting | 1,230,000 | 1,048,950 | 1,090,000 | -11.38% | (140,000) | 1,090,000 | 0.00% | - |
| Total Expenditures | 4,467,151 | 4,819,043 | 4,593,443 | 2.83% | 126,292 | 4,637,339 | 0.96% | 43,896 |
| Revenue | | | | | | | | |
| 3000 Engineering - Administration | (247,200) | (249,885) | (242,200) | -2.02% | 5,000 | (242,200) | 0.00% | - |
| 3033 Engineering - Design | (707,588) | (682,959) | (805,986) | 13.91% | (98,398) | (820,210) | 1.76% | (14,224) |
| 3034 Engineering - Traffic | (82,400) | (155,871) | (126,400) | 53.40% | (44,000) | (87,400) | -30.85% | 39,000 |
| 3035 Engineering - Development | (396,213) | (366,476) | (411,213) | 3.79% | (15,000) | (411,213) | 0.00% | - |
| 3036 Engineering - Construction | (567,240) | (574,995) | (670,006) | 18.12% | (102,766) | (678,628) | 1.29% | (8,622) |
| 3040 Municipal Drains | (52,137) | (52,137) | (58,587) | 12.37% | (6,450) | (56,437) | -3.67% | 2,150 |
| Total Revenue | (2,052,778) | (2,082,323) | (2,314,392) | 12.74% | (261,614) | (2,296,088) | -0.79% | 18,304 |
| Total Engineering | 2,414,373 | 2,736,720 | 2,279,051 | -5.60% | (135,322) | 2,341,251 | 2.73% | 62,200 |
| Public Works | | | | | | | | |
| Expenditures | | | | | | | | |
| 3005 Public Works Administration | 1,081,302 | 1,111,441 | 1,132,361 | 4.72% | 51,059 | 1,150,282 | 1.58% | 17,921 |
| 3008 Roads Maintenance - Rural | 864,069 | 891,912 | 1,101,944 | 27.53% | 237,875 | 1,177,546 | 6.86% | 75,602 |
| 3009 Streets Maintenance - Concrete | 687,785 | 689,646 | 823,957 | 19.80% | 136,172 | 839,114 | 1.84% | 15,157 |
| 3010 Streets Maintenance - Urban | 2,147,289 | 2,150,801 | 2,183,055 | 1.67% | 35,766 | 2,217,783 | 1.59% | 34,728 |
| 3011 Winter Maintenance | 1,549,578 | 1,576,522 | 1,576,374 | 1.73% | 26,796 | 1,643,112 | 4.23% | 66,738 |
| 3015 Works Centre | 1,478,278 | 1,490,069 | 1,482,713 | 0.30% | 4,435 | 1,500,369 | 1.19% | 17,656 |
| 3020 Vehicle & Equipment Maintenance | 1,428,000 | 1,551,463 | 1,597,438 | 11.87% | 169,438 | 1,606,960 | 0.60% | 9,522 |
| Total Expenditures | 9,236,301 | 9,461,854 | 9,897,842 | 7.16% | 661,541 | 10,135,166 | 2.40% | 237,324 |
| Revenue | | | | | | | | |
| 3005 Works Administration | (805,200) | (810,725) | (820,800) | 1.94% | (15,600) | (820,800) | 0.00% | - |
| 3008 Roads Maintenance - Rural | - | - | (197,665) | - | (197,665) | (131,832) | -33.31% | 65,833 |
| 3009 Streets Maintenance - Concrete | - | - | (53,195) | - | (53,195) | (15,463) | -70.93% | 37,732 |
| 3010 Streets Maintenance - Urban | (887,658) | (908,101) | (981,046) | 10.52% | (93,388) | (923,916) | -5.82% | 57,130 |
| 3011 Winter Maintenance | (305,000) | (495,219) | (381,796) | 25.18% | (76,796) | (374,364) | -1.95% | 7,432 |
| 3015 Works Centre | (1,478,278) | (1,490,068) | (1,482,713) | 0.30% | (4,435) | (1,500,369) | 1.19% | (17,656) |
| 3020 Vehicle & Equipment Maintenance | (1,428,000) | (1,551,465) | (1,597,438) | 11.87% | (169,438) | (1,606,960) | 0.60% | (9,522) |
| Total Revenue | (4,904,136) | (5,255,578) | (5,514,653) | 12.45% | (610,517) | (5,373,704) | -2.56% | 140,949 |
| Total Public Works | 4,332,165 | 4,206,276 | 4,383,189 | 1.18% | 51,024 | 4,761,462 | 8.63% | 378,273 |
| Waste Management | | | | | | | | |
| Expenditures | | | | | | | | |
| 3800 Garbage | 1,215,050 | 1,299,360 | 1,378,910 | 13.49% | 163,860 | 1,641,834 | 19.07% | 262,924 |
| 3880 Recycling & Compost Collection | 2,916,444 | 2,918,270 | 2,591,589 | -11.14% | (324,855) | 2,646,445 | 2.12% | 54,856 |
| 3885 Compost Site | - | - | 455,352 | - | 455,352 | 465,161 | 2.15% | 9,809 |
| Total Expenditures | 4,131,494 | 4,217,630 | 4,425,851 | 7.12% | 294,357 | 4,753,440 | 7.40% | 327,589 |
| Revenue | | | | | | | | |
| 3800 Garbage | (26,480) | (25,755) | (36,480) | 37.76% | (10,000) | (36,480) | 0.00% | - |
| 3880 Recycling & Compost Collection | (1,283,245) | (1,255,041) | (1,164,844) | -9.23% | 118,401 | (1,161,977) | -0.25% | 2,867 |
| 3885 Compost Site | - | - | (127,000) | - | (127,000) | (127,000) | 0.00% | - |
| Total Revenue | (1,309,725) | (1,280,796) | (1,328,324) | 1.42% | (18,599) | (1,325,457) | -0.22% | 2,867 |
| Total Waste Management | 2,821,769 | 2,936,834 | 3,097,527 | 9.77% | 275,758 | 3,427,983 | 10.67% | 330,456 |
| Care-A-Van | | | | | | | | |
| Expenditures | | | | | | | | |
| 3150-3175 Care-A-Van | 1,093,758 | 1,077,003 | 1,134,739 | 3.75% | 40,981 | 1,146,981 | 1.08% | 12,242 |
| Total Expenditures | 1,093,758 | 1,077,003 | 1,134,739 | 3.75% | 40,981 | 1,146,981 | 1.08% | 12,242 |
| Revenue | | | | | | | | |
| 3195 Care-A-Van Revenue - Operations | (230,199) | (235,376) | (239,199) | 3.91% | (9,000) | (239,199) | 0.00% | - |
| Total Revenue | (230,199) | (235,376) | (239,199) | 3.91% | (9,000) | (239,199) | 0.00% | - |
| Total Care-A-Van | 863,559 | 841,627 | 895,540 | 3.70% | 31,981 | 907,782 | 1.37% | 12,242 |

THE CORPORATION OF THE CITY OF SARNIA
2020 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

2019 Budget 2019 Forecast 2020 Budget % Change \$ Change 2021 Budget % Change \$ Change

Parks & Recreation

Expenditures

| | | | | | | | | |
|--|------------------|------------------|-------------------|--------------|----------------|-------------------|--------------|----------------|
| 4500 Parks & Recreation - Administration | 416,828 | 391,475 | 421,929 | 1.22% | 5,101 | 437,004 | 3.57% | 15,075 |
| 4505-4551 General Parks Maintenance | 4,048,461 | 4,023,334 | 4,738,449 | 17.04% | 689,988 | 5,017,555 | 5.89% | 279,106 |
| 4511 Sports Field Maintenance | 92,000 | 91,407 | 68,700 | -25.33% | (23,300) | 68,700 | 0.00% | - |
| 4600-4601 Recreational Programs | 642,495 | 592,442 | 682,337 | 6.20% | 39,842 | 698,352 | 2.35% | 16,015 |
| 4610 Canada Day | 90,000 | 82,252 | 90,000 | 0.00% | - | 90,000 | 0.00% | - |
| 4611 Bluewater Trails Committee | 22,000 | 93,525 | 22,000 | 0.00% | - | 22,000 | 0.00% | - |
| 4612 Communities in Bloom | 1,500 | 32,741 | 1,500 | 0.00% | - | 1,500 | 0.00% | - |
| 4700-4710 Arenas | 3,584,337 | 3,686,037 | 3,694,452 | 3.07% | 110,115 | 3,743,167 | 1.32% | 48,715 |
| 4715-4716 Pools | 247,765 | 242,849 | 242,635 | -2.07% | (5,130) | 242,635 | 0.00% | - |
| 4950 Strangway Centre | 404,547 | 435,847 | 424,130 | 4.84% | 19,583 | 431,579 | 1.76% | 7,449 |
| Total Expenditures | 9,549,933 | 9,671,909 | 10,386,132 | 8.76% | 836,199 | 10,752,492 | 3.53% | 366,360 |

Revenue

| | | | | | | | | |
|--|--------------------|--------------------|--------------------|---------------|------------------|--------------------|---------------|----------------|
| 4500 Parks & Recreation - Administration | (21,000) | (480) | (21,000) | 0.00% | - | (31,000) | 47.62% | (10,000) |
| 4505-4551 General Parks Maintenance | (206,850) | (195,960) | (718,475) | 247.34% | (511,625) | (554,100) | -22.88% | 164,375 |
| 4511 Sports Field Maintenance | (180,000) | (167,836) | (180,000) | 0.00% | - | (180,000) | 0.00% | - |
| 4600-4601 Recreational Programs | (157,000) | (143,642) | (151,575) | -3.46% | 5,425 | (152,654) | 0.71% | (1,079) |
| 4610 Canada Day | (50,000) | (42,252) | (45,000) | -10.00% | 5,000 | (45,000) | 0.00% | - |
| 4611 Bluewater Trails Committee | - | (76,467) | - | - | - | - | - | - |
| 4612 Communities in Bloom | - | (31,144) | - | - | - | - | - | - |
| 4700-4710 Arenas | (2,608,785) | (2,558,798) | (2,475,285) | -5.12% | 133,500 | (2,452,785) | -0.91% | 22,500 |
| 4715-4716 Pools | (74,300) | (75,252) | (74,300) | 0.00% | - | (74,300) | 0.00% | - |
| 4950 Strangway Centre | (326,339) | (344,851) | (327,450) | 0.34% | (1,111) | (327,450) | 0.00% | - |
| Total Revenue | (3,624,274) | (3,636,682) | (3,993,085) | 10.18% | (368,811) | (3,817,289) | -4.40% | 175,796 |

Total Parks & Recreation

| | | | | | | | | |
|--|-----------|-----------|-----------|-------|---------|-----------|-------|---------|
| | 5,925,659 | 6,035,227 | 6,393,047 | 7.89% | 467,388 | 6,935,203 | 8.48% | 542,156 |
|--|-----------|-----------|-----------|-------|---------|-----------|-------|---------|

Community Development Services & Standards

Expenditures

| | | | | | | | | |
|---------------------------------------|------------------|------------------|------------------|--------------|---------------|------------------|--------------|---------------|
| 2150 Economic Development | 181,332 | 158,559 | 170,412 | -6.02% | (10,920) | 177,265 | 4.02% | 6,853 |
| 5005 Planning & Development | 956,040 | 892,032 | 1,015,945 | 6.27% | 59,905 | 1,046,359 | 2.99% | 30,414 |
| 5010 Committee of Adjustment | 54,600 | 55,464 | 54,600 | 0.00% | - | 54,600 | 0.00% | - |
| 5020 Building Division | 721,000 | 721,215 | 721,000 | 0.00% | - | 721,000 | 0.00% | - |
| 5022 Environmental Advisory Committee | 5,230 | 4,103 | 3,230 | -38.24% | (2,000) | 3,230 | 0.00% | - |
| 5025 Heritage Committee | 12,275 | 12,337 | 6,275 | -48.88% | (6,000) | 4,775 | -23.90% | (1,500) |
| 5035 By-Law Enforcement | 1,254,959 | 1,211,584 | 1,302,159 | 3.76% | 47,200 | 1,334,519 | 2.49% | 32,360 |
| Total Expenditures | 3,185,436 | 3,055,294 | 3,273,621 | 2.77% | 88,185 | 3,341,748 | 2.08% | 68,127 |

Revenue

| | | | | | | | | |
|------------------------------|--------------------|--------------------|--------------------|--------------|-----------------|--------------------|---------------|--------------|
| 2150 Economic Development | - | (29) | - | - | - | - | - | - |
| 5005 Planning & Development | (985,421) | (972,685) | (1,063,421) | 7.92% | (78,000) | (1,063,421) | 0.00% | - |
| 5010 Committee of Adjustment | (54,600) | (52,398) | (54,600) | 0.00% | - | (54,600) | 0.00% | - |
| 5020 Building Division | (721,000) | (721,213) | (721,000) | 0.00% | - | (721,000) | 0.00% | - |
| 5025 Heritage Committee | - | (4,703) | - | - | - | - | - | - |
| 5035 By-Law Enforcement | (689,712) | (637,223) | (677,650) | -1.75% | 12,062 | (674,600) | -0.45% | 3,050 |
| Total Revenue | (2,450,733) | (2,388,251) | (2,516,671) | 2.69% | (65,938) | (2,513,621) | -0.12% | 3,050 |

Total Community Development Services & Standards

| | | | | | | | | |
|--|---------|---------|---------|-------|--------|---------|-------|--------|
| | 734,703 | 667,043 | 756,950 | 3.03% | 22,247 | 828,127 | 9.40% | 71,177 |
|--|---------|---------|---------|-------|--------|---------|-------|--------|

Other

Expenditures

| | | | | | | | | |
|---|------------------|------------------|------------------|----------------|------------------|------------------|----------------|------------------|
| 5500 Debt Charges | 3,170,148 | 3,004,351 | 2,708,590 | -14.56% | (461,558) | 2,198,538 | -18.83% | (510,052) |
| 5515 Unclassified | 645,514 | 684,846 | 492,915 | -23.64% | (152,599) | 386,384 | -21.61% | (106,531) |
| 5520 Municipal Grants | 92,566 | 122,121 | 122,566 | 32.41% | 30,000 | 122,566 | 0.00% | - |
| 5525 Contribution to Boards & Commissions | 384,483 | 390,316 | 408,717 | 6.30% | 24,234 | 428,595 | 4.86% | 19,878 |
| Total Expenditures | 4,292,711 | 4,201,634 | 3,732,788 | -13.04% | (559,923) | 3,136,083 | -15.99% | (596,705) |

Revenue

| | | | | | | | | |
|-----------------------|--------------------|--------------------|--------------------|----------------|----------------|------------------|----------------|----------------|
| 5500 Debt Charges | (1,657,707) | (1,657,707) | (1,313,907) | -20.74% | 343,800 | (832,588) | -36.63% | 481,319 |
| 5520 Municipal Grants | - | (30,000) | - | - | - | - | - | - |
| Total Revenue | (1,657,707) | (1,687,707) | (1,313,907) | -20.74% | 343,800 | (832,588) | -36.63% | 481,319 |

Total Other

| | | | | | | | | |
|--|-----------|-----------|-----------|--------|-----------|-----------|--------|-----------|
| | 2,635,004 | 2,513,927 | 2,418,881 | -8.20% | (216,123) | 2,303,495 | -4.77% | (115,386) |
|--|-----------|-----------|-----------|--------|-----------|-----------|--------|-----------|

Police - approved by Police Service Board; total budget approved by Sarnia City Council

Expenditures

| | | | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|--------------|------------------|-------------------|--------------|----------------|
| 2600 Police - Officers | 17,680,197 | 17,312,498 | 18,258,941 | 3.27% | 578,744 | 18,812,710 | 3.03% | 553,769 |
| 2605 Police - Court Security | 817,487 | 779,277 | 836,068 | 2.27% | 18,581 | 861,151 | 3.00% | 25,083 |
| 2610 Police - Communications | 2,394,496 | 2,289,511 | 2,727,784 | 13.92% | 333,288 | 2,809,618 | 3.00% | 81,834 |
| 2615 Police - Civilian | 2,693,198 | 2,801,598 | 2,858,117 | 6.12% | 164,919 | 2,943,861 | 3.00% | 85,744 |
| 2620 Police - Janitorial | 282,145 | 296,927 | 288,474 | 2.24% | 6,329 | 297,128 | 3.00% | 8,654 |
| 2625 Police - Station | 2,327,773 | 2,535,317 | 2,773,723 | 19.16% | 445,950 | 2,856,938 | 3.00% | 83,215 |
| 2630 Police Services Board | 59,600 | 59,123 | 59,600 | 0.00% | - | 61,388 | 3.00% | 1,788 |
| Total Expenditures | 26,254,896 | 26,074,251 | 27,802,707 | 5.90% | 1,547,811 | 28,642,794 | 3.02% | 840,087 |

Revenue

| | | | | | | | | |
|------------------------------|--------------------|--------------------|--------------------|--------------|-----------------|--------------------|--------------|-----------------|
| 2600 Police - Officers | (1,898,224) | (1,826,040) | (1,940,338) | 2.22% | (42,114) | (1,998,549) | 3.00% | (58,211) |
| 2610 Police - Communications | (468,353) | (468,353) | (480,653) | 2.63% | (12,300) | (495,072) | 3.00% | (14,419) |
| 2625 Police - Station | (24,365) | (36,227) | (24,365) | 0.00% | - | (25,096) | 3.00% | (731) |
| 2630 Police Services Board | (10,000) | (7,955) | (10,000) | 0.00% | - | (10,300) | 3.00% | (300) |
| Total Revenue | (2,400,942) | (2,338,575) | (2,455,356) | 2.27% | (54,414) | (2,529,017) | 3.00% | (73,661) |

Total Police

| | | | | | | | | |
|--|------------|------------|------------|-------|-----------|------------|-------|---------|
| | 23,853,954 | 23,735,676 | 25,347,351 | 6.26% | 1,493,397 | 26,113,777 | 3.02% | 766,426 |
|--|------------|------------|------------|-------|-----------|------------|-------|---------|

Total Operating Budget (Surplus)/Deficit

| | | | | | | | | |
|--|---|--------|---|---|---|---|---|---|
| | - | 23,239 | - | - | - | - | - | - |
|--|---|--------|---|---|---|---|---|---|

THE CORPORATION OF THE CITY OF SARNIA
2020 DRAFT OPERATING BUDGET SUMMARY: TAXATION, RATES, EXPENDITURES & REVENUES

2019 Budget 2019 Forecast 2020 Budget % Change \$ Change 2021 Budget % Change \$ Change

| Transit | | | | | | | | |
|---|--------------------|--------------------|--------------------|--------------|------------------|--------------------|--------------|------------------|
| Expenditures | | | | | | | | |
| 1055 Taxation - Transit Area | 70,300 | 75,303 | 72,100 | 2.56% | 1,800 | 158,476 | 119.80% | 86,376 |
| 3100-3125 Transit | 6,438,632 | 6,194,349 | 6,750,310 | 4.84% | 311,678 | 6,842,318 | 1.36% | 92,008 |
| Total Expenditures | 6,508,932 | 6,269,652 | 6,822,410 | 4.82% | 313,478 | 7,000,794 | 2.61% | 178,384 |
| Revenue | | | | | | | | |
| 1055 Taxation - Transit Area | (4,005,330) | (4,003,461) | (4,205,597) | 5.00% | (200,267) | (4,370,981) | 3.93% | (165,384) |
| 3100-3125 Transit | - | (11,324) | - | | - | - | | - |
| 3140 Transit Revenue - Operations | (2,503,602) | (2,464,059) | (2,616,813) | 4.52% | (113,211) | (2,629,813) | 0.50% | (13,000) |
| Total Revenue | (6,508,932) | (6,478,844) | (6,822,410) | 4.82% | (313,478) | (7,000,794) | 2.61% | (178,384) |
| Total Transit Budget (Surplus)/Deficit | - | (209,192) | - | | - | - | | - |

| Sewer | | | | | | | | |
|---|---------------------|---------------------|---------------------|--------------|------------------|---------------------|--------------|------------------|
| Expenditures | | | | | | | | |
| 3500 Sanitary Sewer Maintenance | 6,559,002 | 6,666,040 | 7,269,236 | 10.83% | 710,234 | 7,306,896 | 0.52% | 37,660 |
| 3501 Pump Station Maintenance | 1,645,989 | 1,718,373 | 1,916,243 | 16.42% | 270,254 | 1,951,455 | 1.84% | 35,212 |
| 3505-3507 Sewage Treatment Plant | 6,897,850 | 6,745,912 | 6,939,376 | 0.60% | 41,526 | 6,991,357 | 0.75% | 51,981 |
| 3510 Sewer - General Administration | 2,463,906 | 2,461,749 | 2,251,239 | -8.63% | (212,667) | 2,311,074 | 2.66% | 59,835 |
| 3600 Storm Sewer Maintenance | 885,606 | 865,591 | 719,728 | -18.73% | (165,878) | 729,002 | 1.29% | 9,274 |
| Total Expenditures | 18,452,353 | 18,457,665 | 19,095,822 | 3.49% | 643,469 | 19,289,784 | 1.02% | 193,962 |
| Revenue | | | | | | | | |
| 3500 Sanitary Sewer Maintenance | - | (4,544) | (150,000) | | (150,000) | - | -100.00% | 150,000 |
| 3501 Pump Station Maintenance | - | (3,878) | (100,000) | | (100,000) | - | -100.00% | 100,000 |
| 3505-3507 Sewage Treatment Plant | (180,000) | (182,112) | (277,652) | 54.25% | (97,652) | (175,000) | -36.97% | 102,652 |
| 3590 Sewer Area - Revenue | (17,386,747) | (17,389,888) | (17,848,442) | 2.66% | (461,695) | (18,385,782) | 3.01% | (537,340) |
| 3600 Storm Sewer Maintenance | (885,606) | (865,592) | (719,728) | -18.73% | 165,878 | (729,002) | 1.29% | (9,274) |
| Total Revenue | (18,452,353) | (18,446,014) | (19,095,822) | 3.49% | (643,469) | (19,289,784) | 1.02% | (193,962) |
| Total Sewer Budget (Surplus)/Deficit | - | 11,651 | - | | - | - | | - |

| Water | | | | | | | | |
|---|---------------------|---------------------|---------------------|--------------|------------------|---------------------|--------------|------------------|
| Expenditures | | | | | | | | |
| 3700 Water - General Administration | 7,589,850 | 7,584,872 | 7,375,064 | -2.83% | (214,786) | 7,507,844 | 1.80% | 132,780 |
| 3705 Water - Distribution | 9,092,278 | 9,085,688 | 9,604,591 | 5.63% | 512,313 | 9,719,715 | 1.20% | 115,124 |
| 3706 Water - Lead Reduction | - | - | 485,523 | | 485,523 | 487,804 | 0.47% | 2,281 |
| Total Expenditures | 16,682,128 | 16,670,560 | 17,465,178 | 4.69% | 783,050 | 17,715,363 | 1.43% | 250,185 |
| Revenue | | | | | | | | |
| 3705 Water - Distribution | (120,640) | (128,664) | - | -100.00% | 120,640 | - | | - |
| 3790 Water - Revenue | (16,561,488) | (16,579,514) | (16,979,655) | 2.52% | (418,167) | (17,227,559) | 1.46% | (247,904) |
| 3706 Water - Lead Reduction | - | - | (485,523) | | (485,523) | (487,804) | 0.47% | (2,281) |
| Total Revenue | (16,682,128) | (16,708,178) | (17,465,178) | 4.69% | (783,050) | (17,715,363) | 1.43% | (250,185) |
| Total Water Budget (Surplus)/Deficit | - | (37,618) | - | | - | - | | - |

| | | | | | | | | |
|---|----------|------------------|----------|--|----------|----------|--|----------|
| Total Operating Budget Summary (Surplus)/Deficit | - | (211,920) | - | | - | - | | - |
|---|----------|------------------|----------|--|----------|----------|--|----------|

Revenues

- >A positive percentage change represents a decrease to the levy due to a increase in revenue
- >A negative percentage change represents an increase to the levy due to an decrease in revenue

Expenditures

- >A positive percentage change represents an increase to the levy due to a increase in expenditures
- >A negative percentage change represents a decrease to the levy due to an decrease in expenditures

THE CORPORATION OF THE CITY OF SARNIA
2020 DRAFT OPERATING BUDGET SUMMARY - BY DEPARTMENT

| | 2019 Budget | 2019 Forecast | 2020 Budget | % Change | \$ Change | 2021 Budget | % Change | \$ Change |
|---|---------------------|---------------------|---------------------|---------------|--------------------|---------------------|----------------|--------------------|
| Non-Departmental Revenue | | | | | | | | |
| 1000 Taxation - City | (72,575,165) | (72,574,483) | (76,083,776) | 4.83% | (3,508,611) | (81,294,754) | 6.85% | (5,210,978) |
| 1065 Other Collections Tax Roll | (132,737) | - | - | -100.00% | 132,737 | - | - | - |
| 1100 Payments in Lieu - City | (1,234,400) | (1,230,428) | (1,229,141) | -0.43% | 5,259 | (1,229,141) | 0.00% | - |
| 1200 Ontario Grants - Unconditional | (1,988,160) | (1,988,160) | (2,568,955) | 29.21% | (580,795) | (1,689,936) | -34.22% | 879,019 |
| 1305 Rents, Concessions & Franchise | (54,211) | (43,021) | (54,211) | 0.00% | - | (54,211) | 0.00% | - |
| 1340 Bluewater Power | (2,502,700) | (2,544,524) | (2,567,729) | 2.60% | (65,029) | (2,617,729) | 1.95% | (50,000) |
| 1350 Other Revenue | (1,314,000) | (2,061,153) | (1,043,000) | -20.62% | 271,000 | (943,000) | -9.59% | 100,000 |
| Total Non-Departmental Revenue | (79,801,373) | (80,441,769) | (83,546,812) | 4.69% | (3,745,439) | (87,828,771) | 5.13% | (4,281,959) |
| Corporate | | | | | | | | |
| 2000 Mayor & Council | 382,358 | 377,119 | 388,718 | 1.66% | 6,360 | 393,003 | 1.10% | 4,285 |
| 2001 Chief Administrative Officer | 347,194 | 292,712 | 349,681 | 0.72% | 2,487 | 354,804 | 1.47% | 5,123 |
| 2010 Human Resources | 922,286 | 896,827 | 962,076 | 4.31% | 39,790 | 969,335 | 0.75% | 7,259 |
| 2011 Accessibility Advisory Committee | 5,000 | 6,481 | 5,750 | 15.00% | 750 | 5,000 | -13.04% | (750) |
| 2012 Age Friendly | - | - | 5,500 | - | 5,500 | 5,500 | 0.00% | - |
| 2050 City Clerk | 374,746 | 369,640 | 342,455 | -8.62% | (32,291) | 365,872 | 6.84% | 23,417 |
| 2055 UNDRIP Committee | 3,000 | 3,090 | 3,000 | 0.00% | - | 3,000 | 0.00% | - |
| 2100 Elections | 65,000 | 66,887 | 101,170 | 55.65% | 36,170 | 101,170 | 0.00% | - |
| 2490 Corporate Municipal | 9,501,205 | 9,515,607 | 10,333,181 | 8.76% | 831,976 | 11,863,905 | 14.81% | 1,530,724 |
| Total Corporate | 11,600,789 | 11,528,363 | 12,491,531 | 7.68% | 890,742 | 14,061,589 | 12.57% | 1,570,058 |
| Legal & Property Management | | | | | | | | |
| 2005 Legal Services | 580,998 | 459,079 | 517,298 | -10.96% | (63,700) | 549,971 | 6.32% | 32,673 |
| 2052 Property Maintenance | 838,392 | 854,424 | 863,202 | 2.96% | 24,810 | 855,433 | -0.90% | (7,769) |
| 2065 Sidney Smith & Mission Park Docks | (100,000) | (120,935) | (102,000) | 2.00% | (2,000) | (103,000) | 0.98% | (1,000) |
| 2066 Samia Harbour | - | 1 | - | - | - | - | - | - |
| 2070 Ferry Dock Hill Lands | (32,000) | (31,505) | - | -100.00% | 32,000 | - | - | - |
| 4900 Samia Public Library | 144,919 | 146,287 | 188,919 | 30.36% | 44,000 | 188,919 | 0.00% | - |
| 4901 Lawrence House | 30,651 | 30,061 | 31,650 | 3.26% | 999 | 31,650 | 0.00% | - |
| 4902 Lambton Mall Rd Library | 66,790 | 68,199 | 69,300 | 3.76% | 2,510 | 69,300 | 0.00% | - |
| 4903 Faithorne House Library | 17,104 | 16,986 | 26,104 | 52.62% | 9,000 | 24,104 | -7.66% | (2,000) |
| Total Legal and Properties | 1,546,854 | 1,422,597 | 1,594,473 | 3.08% | 47,619 | 1,616,377 | 1.37% | 21,904 |
| Finance | | | | | | | | |
| 2020 Accounting | 840,673 | 884,100 | 862,759 | 2.63% | 22,086 | 1,031,843 | 19.60% | 169,084 |
| 2021 Tax & Revenue Collections | 176,748 | 180,336 | 187,364 | 6.01% | 10,616 | 197,346 | 5.33% | 9,982 |
| 2022 Information Technology | 1,403,358 | 1,362,931 | 1,476,186 | 5.19% | 72,828 | 1,544,811 | 4.65% | 68,625 |
| 2023 Purchasing | 220,415 | 228,245 | 233,583 | 5.97% | 13,168 | 236,834 | 1.39% | 3,251 |
| 2024 Customer Service | 550,211 | 517,152 | 560,504 | 1.87% | 10,293 | 582,348 | 3.90% | 21,844 |
| Total Finance | 3,191,405 | 3,172,764 | 3,320,396 | 4.04% | 128,991 | 3,593,182 | 8.22% | 272,786 |
| Fire | | | | | | | | |
| 2500 Fire Officers | 19,502,317 | 20,299,203 | 20,178,417 | 3.47% | 676,100 | 20,507,408 | 1.63% | 328,991 |
| 2550 Fire Stations | 163,000 | 181,780 | 170,350 | 4.51% | 7,350 | 248,050 | 45.61% | 77,700 |
| Total Fire | 19,665,317 | 20,480,983 | 20,348,767 | 3.48% | 683,450 | 20,755,458 | 2.00% | 406,691 |
| Emergency Measures | | | | | | | | |
| 2780 Emergency Measures | 215,822 | 186,971 | 220,109 | 1.99% | 183,085 | 183,085 | -16.82% | (37,024) |
| Total Emergency Measures | 215,822 | 186,971 | 220,109 | 1.99% | 4,287 | 183,085 | -16.82% | (37,024) |
| Engineering | | | | | | | | |
| 3000 Engineering - Administration | 74,217 | 56,705 | 85,268 | 14.89% | 11,051 | 89,537 | 5.01% | 4,269 |
| 3033 Engineering - Design | - | - | - | - | - | - | - | - |
| 3034 Engineering - Traffic | 634,712 | 700,490 | 646,265 | 1.82% | 11,553 | 695,311 | 7.59% | 49,046 |
| 3035 Engineering - Development | 246,412 | 237,505 | 228,124 | -7.42% | (18,288) | 232,709 | 2.01% | 4,585 |
| 3036 Engineering - Construction | - | (1) | - | - | - | - | - | - |
| 3037 Shoreline Protection | - | 464,474 | - | - | - | - | - | - |
| 3040 Municipal Drains | 229,032 | 228,597 | 229,394 | 0.16% | 362 | 233,694 | 1.87% | 4,300 |
| 3300 Street Lighting | 1,230,000 | 1,048,950 | 1,090,000 | -11.38% | (140,000) | 1,090,000 | 0.00% | - |
| Total Engineering | 2,414,373 | 2,736,720 | 2,279,051 | -5.60% | (135,322) | 2,341,251 | 2.73% | 62,200 |
| Public Works - Roads & Waste | | | | | | | | |
| 3005 Public Works Administration | 276,102 | 300,716 | 311,561 | 12.84% | 35,459 | 329,482 | 5.75% | 17,921 |
| 3008 Roads Maintenance - Rural | 864,069 | 891,912 | 904,279 | 4.65% | 40,210 | 1,045,714 | 15.64% | 141,435 |
| 3009 Streets Maintenance - Concrete | 687,785 | 689,646 | 770,762 | 12.06% | 82,977 | 823,651 | 6.86% | 52,889 |
| 3010 Streets Maintenance - Urban | 1,259,631 | 1,242,700 | 1,202,009 | -4.57% | (57,622) | 1,293,867 | 7.64% | 91,858 |
| 3011 Winter Maintenance | 1,244,578 | 1,081,303 | 1,194,578 | -4.02% | (50,000) | 1,268,748 | 6.21% | 74,170 |
| 3015 Works Centre | - | 1 | - | - | - | - | - | - |
| 3020 Vehicle & Equipment Maintenance | - | (2) | - | - | - | - | - | - |
| 3800 Garbage | 1,188,570 | 1,273,605 | 1,342,430 | 12.94% | 153,860 | 1,605,354 | 19.59% | 262,924 |
| 3880 Recycling & Compost Collection | 1,633,199 | 1,663,229 | 1,426,745 | -12.64% | (206,454) | 1,484,468 | 4.05% | 57,723 |
| 3885 Compost Site | - | - | 328,352 | - | 328,352 | 338,161 | 2.99% | 9,809 |
| Total Public Works - Roads & Waste | 7,153,934 | 7,143,110 | 7,480,716 | 4.57% | 326,782 | 8,189,445 | 9.47% | 708,729 |
| Care-A-Van | | | | | | | | |
| 3150 Care-A-Van -Transportation | 736,481 | 693,857 | 763,229 | 3.63% | 26,748 | 771,400 | 1.07% | 8,171 |
| 3165 Care-A-Van - Vehicle & Equipment Maintenance | 142,651 | 169,641 | 162,958 | 14.24% | 20,307 | 164,195 | 0.76% | 1,237 |
| 3170 Care-A-Van - Premises & Plant | 48,892 | 50,192 | 52,392 | 7.16% | 3,500 | 52,392 | 0.00% | - |
| 3175 Care-A-Van - Administration | 165,734 | 164,169 | 156,160 | -5.78% | (9,574) | 158,994 | 1.81% | 2,834 |
| 3195 Care-A-Van Revenue - Operations | (230,199) | (236,232) | (239,199) | 3.91% | (9,000) | (239,199) | 0.00% | - |
| Total Care-A-Van | 863,559 | 841,627 | 895,540 | 3.70% | 31,981 | 907,782 | 1.37% | 12,242 |

**THE CORPORATION OF THE CITY OF SARNIA
2020 DRAFT OPERATING BUDGET SUMMARY - BY DEPARTMENT**

| | 2019 Budget | 2019 Forecast | 2020 Budget | % Change | \$ Change | 2021 Budget | % Change | \$ Change |
|--|-------------------|-------------------|-------------------|---------------|------------------|-------------------|---------------|------------------|
| Parks & Recreation | | | | | | | | |
| 4500 Parks & Recreation - Administration | 395,828 | 390,995 | 400,929 | 1.29% | 5,101 | 406,004 | 1.27% | 5,075 |
| 4505 Parks - Administration | 386,465 | 434,731 | 461,281 | 19.36% | 74,816 | 463,497 | 0.48% | 2,216 |
| 4510 General Park Maintenance | 2,287,292 | 2,261,065 | 2,381,283 | 4.11% | 93,991 | 2,638,836 | 10.82% | 257,553 |
| 4511 Sports Fields Maintenance | (88,000) | (76,429) | (111,300) | 26.48% | (23,300) | (111,300) | 0.00% | - |
| 4515 Greenhouse & Horticulture | 494,854 | 461,063 | 493,155 | -0.34% | (1,699) | 496,427 | 0.66% | 3,272 |
| 4551 Arboriculture | 673,000 | 670,515 | 684,255 | 1.67% | 11,255 | 864,695 | 26.37% | 180,440 |
| 4600 Recreation - Administration | 410,262 | 407,007 | 449,178 | 9.49% | 38,916 | 464,114 | 3.33% | 14,936 |
| 4601 Recreation - Programs | 75,233 | 41,793 | 81,584 | 8.44% | 6,351 | 81,584 | 0.00% | - |
| 4610 Canada Day | 40,000 | 40,000 | 45,000 | 12.50% | 5,000 | 45,000 | 0.00% | - |
| 4611 Bluewater Trails Committee | 22,000 | 17,058 | 22,000 | 0.00% | - | 22,000 | 0.00% | - |
| 4612 Communities in Bloom | 1,500 | 1,597 | 1,500 | 0.00% | - | 1,500 | 0.00% | - |
| 4700 Arenas - Administration | 281,844 | 320,895 | 324,361 | 15.09% | 42,517 | 332,829 | 2.61% | 8,468 |
| 4705 Samia Arena | 257,142 | 234,573 | 260,498 | 1.31% | 3,356 | 273,123 | 4.85% | 12,625 |
| 4708 Clearwater Arena | 537,448 | 553,755 | 546,845 | 1.75% | 9,397 | 567,029 | 3.69% | 20,184 |
| 4710 Progressive Auto Sales Arena | (100,882) | 18,016 | 87,463 | -186.70% | 188,345 | 117,401 | 34.23% | 29,938 |
| 4715 Jackson Pool | 6,975 | 1,310 | 1,550 | -77.78% | (5,425) | 1,550 | 0.00% | - |
| 4716 Tecumseh Pool | 166,490 | 166,287 | 166,785 | 0.18% | 295 | 166,785 | 0.00% | - |
| 4950 Strangway Centre | 78,208 | 90,996 | 96,680 | 23.62% | 18,472 | 104,129 | 7.70% | 7,449 |
| Total Parks & Recreation | 5,925,659 | 6,035,227 | 6,393,047 | 7.89% | 467,388 | 6,935,203 | 8.48% | 542,156 |
| Community Development Services & Standards | | | | | | | | |
| 2150 Economic Development | 181,332 | 158,530 | 170,412 | -6.02% | (10,920) | 177,265 | 4.02% | 6,853 |
| 5005 Planning & Development | (29,381) | (80,653) | (47,476) | 61.59% | (18,095) | (17,062) | -64.06% | 30,414 |
| 5010 Committee of Adjustment | - | 3,066 | - | - | - | - | - | - |
| 5020 Building Division | - | 2 | - | - | - | - | - | - |
| 5022 Environment Advisory Committee | 5,230 | 4,103 | 3,230 | -38.24% | (2,000) | 3,230 | 0.00% | - |
| 5025 Heritage Committee | 12,275 | 7,634 | 6,275 | -48.88% | (6,000) | 4,775 | -23.90% | (1,500) |
| 5035 By-Law Enforcement | 565,247 | 574,361 | 624,509 | 10.48% | 59,262 | 659,919 | 5.67% | 35,410 |
| Total Community Development Services & Standards | 734,703 | 667,043 | 756,950 | 3.03% | 22,247 | 828,127 | 9.40% | 71,177 |
| Debt Charges & Unclassified Financial | | | | | | | | |
| 5500 Debt Charges | 1,512,441 | 1,346,644 | 1,394,683 | -7.79% | (117,758) | 1,365,950 | -2.06% | (28,733) |
| 5515 Unclassified | 645,514 | 684,846 | 492,915 | -23.64% | (152,599) | 386,384 | -21.61% | (106,531) |
| 5520 Municipal Grants | 92,566 | 92,121 | 122,566 | 32.41% | 30,000 | 122,566 | 0.00% | - |
| 5525 Contribution to Boards & Commissions | 384,483 | 390,316 | 408,717 | 6.30% | 24,234 | 428,595 | 4.86% | 19,878 |
| Total Debt Charges & Unclassified Financial | 2,635,004 | 2,513,927 | 2,418,881 | -8.20% | (216,123) | 2,303,495 | -4.77% | (115,386) |
| Police - approved by Police Service Board; total budget approved by Sarnia City Council | | | | | | | | |
| 2600 Police - Officers | 15,781,973 | 15,486,458 | 16,318,603 | 3.40% | 536,630 | 16,814,161 | 3.04% | 495,558 |
| 2605 Police - Court Security | 817,487 | 779,277 | 836,068 | 2.27% | 18,581 | 861,151 | 3.00% | 25,083 |
| 2610 Police - Communications | 1,926,143 | 1,821,158 | 2,247,131 | 16.66% | 320,988 | 2,314,546 | 3.00% | 67,415 |
| 2615 Police - Civilian | 2,693,198 | 2,801,598 | 2,858,117 | 6.12% | 164,919 | 2,943,861 | 3.00% | 85,744 |
| 2620 Police - Janitorial | 282,145 | 296,927 | 288,474 | 2.24% | 6,329 | 297,128 | 3.00% | 8,654 |
| 2625 Police - Station | 2,303,408 | 2,499,090 | 2,749,358 | 19.36% | 445,950 | 2,831,842 | 3.00% | 82,484 |
| 2630 Police Services Board | 49,600 | 51,168 | 49,600 | 0.00% | - | 51,088 | 3.00% | 1,488 |
| Total Police Budget | 23,853,954 | 23,735,676 | 25,347,351 | 6.26% | 1,493,397 | 26,113,777 | 3.02% | 766,426 |
| Total Operating Budget (Surplus)/Deficit | - | 23,239 | - | - | - | - | - | - |
| Transit | | | | | | | | |
| 1055 Taxation - Transit Area | (3,935,030) | (3,928,158) | (4,133,497) | 5.04% | (198,467) | (4,212,505) | 1.91% | (79,008) |
| 3100 Transit - Transportation | 4,057,998 | 3,927,787 | 4,325,116 | 6.58% | 267,118 | 4,378,095 | 1.22% | 52,979 |
| 3115 Transit - Vehicle & Equipment Maintenance | 951,768 | 880,541 | 1,018,484 | 7.01% | 66,716 | 1,027,042 | 0.84% | 8,558 |
| 3120 Transit - Premises & Plant | 291,293 | 277,768 | 241,193 | -17.20% | (50,100) | 241,193 | 0.00% | - |
| 3125 Transit - General & Administration | 1,137,573 | 1,096,929 | 1,165,517 | 2.46% | 27,944 | 1,195,988 | 2.61% | 30,471 |
| 3140 Transit Revenue - Operations | (2,503,602) | (2,464,059) | (2,616,813) | 4.52% | (113,211) | (2,629,813) | 0.50% | (13,000) |
| Total Transit Budget (Surplus)/Deficit | - | (209,192) | - | - | - | - | - | - |
| Sewer | | | | | | | | |
| 3510 Sewer - General Administration | 2,463,906 | 2,461,749 | 2,251,239 | -8.63% | (212,667) | 2,311,074 | 2.66% | 59,835 |
| 3590 Sewer Area - Revenue | (17,386,747) | (17,389,888) | (17,848,442) | 2.66% | (461,695) | (18,385,782) | 3.01% | (537,340) |
| 3500 Sanitary Sewer Maintenance | 6,559,002 | 6,661,496 | 7,119,236 | 8.54% | 560,234 | 7,306,896 | 2.64% | 187,660 |
| 3501 Pump Station Maintenance | 1,645,989 | 1,714,495 | 1,816,243 | 10.34% | 170,254 | 1,951,455 | 7.44% | 135,212 |
| 3505 Water Pollution Control Centre | 5,369,507 | 5,306,701 | 5,360,495 | -0.17% | (9,012) | 5,501,895 | 2.64% | 141,400 |
| 3506 Brights Grove Lagoons | 373,290 | 320,809 | 346,734 | -7.11% | (26,556) | 352,718 | 1.73% | 5,984 |
| 3507 Bio Solids | 975,053 | 936,290 | 954,495 | -2.11% | (20,558) | 961,744 | 0.76% | 7,249 |
| 3600 Storm Sewer Maintenance | - | (1) | - | - | - | - | - | - |
| Total Sewer Budget (Surplus)/Deficit | - | 11,651 | - | - | - | - | - | - |
| Water | | | | | | | | |
| 3700 Water - General Administration | 7,589,850 | 7,584,872 | 7,375,064 | -2.83% | (214,786) | 7,507,844 | 1.80% | 132,780 |
| 3705 Water - Distribution | 8,971,638 | 8,957,024 | 9,604,591 | 7.06% | 632,953 | 9,719,715 | 1.20% | 115,124 |
| 3706 Water - Lead Reduction | - | - | - | - | - | - | - | - |
| 3790 Water - Revenue | (16,561,488) | (16,579,514) | (16,979,655) | 2.52% | (418,167) | (17,227,559) | 1.46% | (247,904) |
| Total Water Budget (Surplus)/Deficit | - | (37,618) | - | - | - | - | - | - |
| Total Operating Budget Summary (Surplus)/Deficit | - | (211,920) | - | - | - | - | - | - |

Revenues - departments that have a budget in brackets ()

>A positive percentage change represents a decrease to the levy due to a increase in revenue

>A negative percentage change represents an increase to the levy due to an decrease in revenue

Expenditures - departments that do not have a bracket () around budget figures

>A positive percentage change represents an increase to the levy due to a increase in expenditures

>A negative percentage change represents a decrease to the levy due to an decrease in expenditures

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

| | 2019 Approved | | | | Change | | | 2020 Draft | | | | Notes | Change | | | 2021 Draft | | | | Notes | |
|-------------------------------------|---------------|-------------|-------------|---------------|--------|-------|-------|--------------|-------------|-------------|---------------|---|--------|----|-----|--------------|-------------|-------------|---------------|-------|-------|
| | FT | PT | STU | Total | FT | PT | STU | FT | PT | STU | Total | | FT | PT | STU | Total | FT | PT | STU | | Total |
| 2000 Mayor & Council | | | | | | | | | | | | | | | | | | | | | |
| 2001 Chief Administrative Office | 2.00 | | | 2.00 | | | | 2.00 | | | 2.00 | | | | | 2.00 | | | 2.00 | | |
| 2010 Human Resources | 7.00 | | 0.75 | 7.75 | | | | 7.00 | | 0.75 | 7.75 | | | | | 7.00 | | 0.75 | 7.75 | | |
| 2050 City Clerk | 5.50 | | 0.33 | 5.83 | -0.50 | | | 5.00 | | 0.33 | 5.33 | FTE shared with Legal has been fully allocated to Legal | | | | | 5.00 | | 0.33 | 5.33 | |
| 2100 Elections | | | | | | | | | | | | | | | | | | | | | |
| Corporate Services Total | 14.50 | | 1.41 | 15.91 | | | | 14.00 | | 1.08 | 15.08 | | | | | 14.00 | | 1.08 | 15.08 | | |
| 2005 Legal | 3.50 | | | 3.50 | 0.50 | | | 4.00 | | | 4.00 | FTE shared with City Clerk has been fully allocated to Legal | | | | | 4.00 | | | 4.00 | |
| 2052 Property | 5.00 | | 0.33 | 5.33 | | | | 5.00 | | 0.33 | 5.33 | | | | | 5.00 | | 0.33 | 5.33 | | |
| 2066 Sarnia Harbour | | | 0.33 | 0.33 | | | | | | 0.33 | 0.33 | | | | | | | 0.33 | 0.33 | | |
| Legal, Property, Risk | 8.50 | | 0.33 | 8.83 | | | | 9.00 | | 0.66 | 9.66 | | | | | 9.00 | | 0.66 | 9.66 | | |
| 2020 Accounting | 11.00 | | 0.33 | 11.33 | 1.00 | | | 12.00 | | 0.33 | 12.33 | Addition for Asset Management project management, fully funded through capital | | | | | 12.00 | | 0.33 | 12.33 | |
| 2021 Property Taxation | 3.00 | | | 3.00 | | | | 3.00 | | | 3.00 | | | | | 3.00 | | | 3.00 | | |
| 2022 Information Technology | 9.00 | | 1.33 | 10.33 | | | | 9.00 | | 1.33 | 10.33 | | | | | 9.00 | | 1.33 | 10.33 | | |
| 2023 Purchasing | 2.00 | | | 2.00 | | | | 2.00 | | | 2.00 | | | | | 2.00 | | | 2.00 | | |
| 2024 Customer Service | 6.00 | | 0.33 | 6.33 | | | | 6.00 | | 0.33 | 6.33 | | | | | 6.00 | | 0.33 | 6.33 | | |
| Finance Total | 31.00 | | 1.99 | 32.99 | | | | 32.00 | | 1.99 | 33.99 | | | | | 32.00 | | 1.99 | 33.99 | | |
| 2500 Fire Services | 127.00 | 0.80 | | 127.80 | | | | 127.00 | 0.80 | | 127.80 | | | | | 127.00 | 0.80 | | 127.80 | | |
| 2780 Emergency Management | 1.25 | | | 1.25 | | | | 1.25 | | | 1.25 | Retirement overlap budgeted for 2019 did not occur, 0.25 FTE carried over to 2020 | -0.25 | | | 1.00 | | | 1.00 | | |
| 3000 Engineering - Administration | 2.00 | | | 2.00 | | | | 2.00 | | | 2.00 | | | | | 2.00 | | | 2.00 | | |
| 3033 Engineering - Design | 4.50 | | 1.00 | 5.50 | 1.00 | | | 5.50 | | 1.00 | 6.50 | Additional Engineering Technologist to address workload capacity, fully funded from grant/capital dollars | | | | 5.50 | | 1.00 | 6.50 | | |
| 3034 Engineering - Traffic | 1.00 | | | 1.00 | | | | 1.00 | | | 1.00 | | | | | 1.00 | | | 1.00 | | |
| 3035 Engineering - Development | 3.00 | 2.00 | 0.33 | 5.33 | | | | 3.00 | 2.00 | 0.33 | 5.33 | | | | | 3.00 | 2.00 | 0.33 | 5.33 | | |
| 3036 Engineering - Construction | 4.00 | | 0.50 | 4.50 | 1.00 | | | 5.00 | | 0.50 | 5.50 | Addition of a Project Manager, fully funded from grant/capital dollars | | | | 5.00 | | 0.50 | 5.50 | | |
| 3040 Engineering - Municipal Drains | 0.50 | | | 0.50 | | | | 0.50 | | | 0.50 | | | | | 0.50 | | | 0.50 | | |
| Engineering Total | 15.00 | 2.00 | 1.83 | 18.83 | | | | 17.00 | 2.00 | 1.83 | 20.83 | | | | | 17.00 | 2.00 | 1.83 | 20.83 | | |
| 3005 Public Works - Administration | 9.00 | 0.80 | | 9.80 | -0.67 | | 0.33 | 8.33 | 0.80 | 0.33 | 9.46 | Re-allocated FTEs within Public Works | | | | 8.33 | 0.80 | 0.33 | 9.46 | | |
| 3008 Roads Maintenance - Rural | 5.00 | 1.00 | | 6.00 | 1.00 | -1.00 | | 6.00 | | | 6.00 | Re-allocated FTEs within Public Works | | | | 6.00 | | | 6.00 | | |
| 3009 Streets Maintenance - Concrete | 5.00 | | | 5.00 | 1.00 | | | 6.00 | | | 6.00 | Re-allocated FTEs within Public Works | | | | 6.00 | | | 6.00 | | |
| 3010 Streets Maintenance - Urban | 14.00 | 1.00 | 2.33 | 17.33 | -1.00 | | -0.33 | 13.00 | 1.00 | 2.00 | 16.00 | Re-allocated FTEs within Public Works | | | | 13.00 | 1.00 | 2.00 | 16.00 | | |
| 3015 Works Centre | 11.00 | | | 11.00 | -1.00 | | | 10.00 | | | 10.00 | 1 FTE on accomdation and FTE will be eliminated on retirement in 2019 | | | | 10.00 | | | 10.00 | | |
| 3500 Sanitary Sewer Maintenance | 8.00 | | | 8.00 | | | | 8.00 | | | 8.00 | | | | | 8.00 | | | 8.00 | | |
| 3501 Pump Station Maintenance | 6.00 | | 0.33 | 6.33 | 1.00 | | | 7.00 | | 0.33 | 7.33 | Re-allocated FTEs within Public Works | | | | 7.00 | | 0.33 | 7.33 | | |
| 3505 Water Pollution Control Centre | 11.00 | | 1.33 | 12.33 | | | | 11.00 | | 1.33 | 12.33 | | | | | 11.00 | | 1.33 | 12.33 | | |
| 3506 Bright's Grove Lagoons | 1.00 | | | 1.00 | | | | 1.00 | | | 1.00 | | | | | 1.00 | | | 1.00 | | |
| 3507 Bio-Solids | 3.00 | | | 3.00 | | | | 3.00 | | | 3.00 | | | | | 3.00 | | | 3.00 | | |
| 3510 Sewer - General Administration | 0.50 | | | 0.50 | | | | 0.50 | | | 0.50 | | | | | 0.50 | | | 0.50 | | |
| 3600 Storm Sewer Maintenance | 5.00 | 1.00 | 0.67 | 6.67 | -0.67 | -1.00 | -0.67 | 4.33 | | | 4.33 | Re-allocated FTEs within Public Works | | | | 4.33 | | | 4.33 | | |
| 3700 Water - Administration | 0.50 | | | 0.50 | | | | 0.50 | | | 0.50 | | | | | 0.50 | | | 0.50 | | |
| 3705 Water - Distribution | 16.00 | 1.00 | 2.67 | 19.67 | 0.34 | -1.00 | -2.00 | 16.34 | | 0.67 | 17.01 | Re-allocated FTEs within Public Works | | | | 16.34 | | 0.67 | 17.01 | | |
| 3706 Water - Lead Reduction | | | | | | 2.00 | 2.67 | | 2.00 | 2.67 | 4.67 | Re-allocated FTEs within Public Works | | | | | 2.00 | 2.67 | 4.67 | | |
| 3800 Waste Management - Collection | 0.50 | | | 0.50 | -0.17 | | | 0.33 | | | 0.33 | Re-allocated FTEs within Public Works | | | | 0.33 | | | 0.33 | | |
| 3880 Garbage Recycling | 1.50 | | 0.66 | 2.16 | -1.17 | | -0.66 | 0.33 | | | 0.33 | Removed 2019 one-time only 0.33 STU FTE | | | | 0.33 | | | 0.33 | | |
| 3885 Compost Site | | | | | 0.34 | 1.00 | 0.33 | 0.34 | 1.00 | 0.33 | 1.67 | Re-allocated FTEs within Public Works | | | | 0.34 | 1.00 | 0.33 | 1.67 | | |
| Public Works Total | 97.00 | 4.80 | 7.99 | 109.79 | | | | 96.00 | 4.80 | 7.66 | 108.46 | | | | | 96.00 | 4.80 | 7.66 | 108.46 | | |

FT - full-time
PT - includes part-time, contract, seasonal, and temporary labourer positions
STU - includes students and lifeguards

TOTAL FULL-TIME EQUIVALENT (FTE) STAFF SUMMARY

| | 2019 Approved | | | | Change | | | 2020 Draft | | | | Notes | Change | | | 2021 Draft | | | | Notes |
|---|---------------|--------------|--------------|---------------|--------|------|-------|---------------|--------------|--------------|---------------|--|--------|------|---------------|--------------|--------------|---------------|--------|---|
| | FT | PT | STU | Total | FT | PT | STU | FT | PT | STU | Total | | FT | PT | STU | FT | PT | STU | Total | |
| 3100 Transit Transportation | 30.00 | 4.25 | | 34.25 | 1.00 | 1.00 | | 31.00 | 4.25 | 1.00 | 36.25 | Additional Transit Operator to support increased Lambton College routes. Added 1.0 PT FTE to perform bus shelter cleaning. | | | | 31.00 | 4.25 | 1.00 | 36.25 | |
| 3115 Transit Maintenance | 8.00 | 0.33 | | 8.33 | | | | 8.00 | 0.33 | | 8.33 | Of these 8.33 FTEs, 1 FTE is charged to Care-a-Van | | | | 8.00 | 0.33 | | 8.33 | |
| 3125 Transit Administration | 8.00 | | | 8.00 | | | | 8.00 | | | 8.00 | Of these 8.00 FTEs, 0.40 FTE is charged to Care-a-Van | | | | 8.00 | | | 8.00 | |
| 3150 C-Van Transportation | 7.00 | | | 7.00 | | | | 7.00 | | | 7.00 | | | | 7.00 | | | 7.00 | | |
| 3175 C-Van Administration | 1.00 | | | 1.00 | | | | 1.00 | | | 1.00 | | | | 1.00 | | | 1.00 | | |
| Transit Total | 54.00 | 4.58 | | 58.58 | | | | 55.00 | 4.58 | 1.00 | 60.58 | | | | 55.00 | 4.58 | 1.00 | 60.58 | | |
| 4500 Parks & Rec - Administration | 3.00 | | | 3.00 | | | | 3.00 | | | 3.00 | | | | 3.00 | | | 3.00 | | |
| 4505 Parks - Administration | 3.00 | | | 3.00 | | | | 3.00 | | | 3.00 | | | | 3.00 | | | 3.00 | | |
| 4510 General Parks Maintenance | 7.00 | 8.00 | 8.33 | 23.33 | | 1.00 | | 7.00 | 9.00 | 8.33 | 24.33 | Adding an additional 4 weeks to each seasonal worker | | 1.50 | | 7.00 | 10.50 | 8.33 | 25.83 | Adding 2 additional seasonal workers to address increasing property demands |
| 4515 Greenhouse & Horticulture | 3.00 | 2.50 | 1.33 | 6.83 | | 0.37 | | 3.00 | 2.87 | 1.33 | 7.20 | Adding an additional 4 weeks to each seasonal worker | | | | 3.00 | 2.87 | 1.33 | 7.20 | |
| 4551 Arboriculture | 7.00 | 0.33 | | 7.33 | | | | 7.00 | 0.33 | | 7.33 | | | | 7.00 | 0.33 | | 7.33 | | |
| 4600 Recreation - Administration | 4.00 | | | 4.00 | | | | 4.00 | | | 4.00 | | | | 4.00 | | | 4.00 | | |
| 4601 Recreation - Programs | | 0.11 | 3.17 | 3.28 | | | | | 0.11 | 3.17 | 3.28 | | | | | 0.11 | 3.17 | 3.28 | | |
| 4700 Arenas - Administration | 2.00 | | | 2.00 | | | | 2.00 | | | 2.00 | | | | 2.00 | | | 2.00 | | |
| 4705 Sarnia Arena | 4.00 | 0.54 | | 4.54 | | | | 4.00 | 0.54 | | 4.54 | | | | 4.00 | 0.54 | | 4.54 | | |
| 4708 Clearwater Arena | 10.00 | 0.50 | 0.56 | 11.06 | | 0.56 | -0.56 | 10.00 | 1.06 | | 11.06 | STU FTEs are actually PT, corrected | | | | 10.00 | 1.06 | | 11.06 | |
| 4710 Progressive Auto Sales Arena | 8.00 | 0.80 | | 8.80 | | | | 8.00 | 0.80 | | 8.80 | | | | 8.00 | 0.80 | | 8.80 | | |
| 4716 Cox Youth Centre & Pool | | | 5.21 | 5.21 | | | | | | 5.21 | 5.21 | | | | | | 5.21 | 5.21 | | |
| 4950 Strangway Centre | 2.00 | 0.33 | | 2.33 | | 0.33 | | 2.00 | 0.67 | | 2.67 | To right-size the casual labour | | | | 2.00 | 0.67 | | 2.67 | |
| Parks & Rec Total | 53.00 | 13.11 | 18.60 | 84.71 | | | | 53.00 | 15.38 | 18.04 | 86.42 | | | | 53.00 | 16.88 | 18.04 | 87.92 | | |
| 5005 Planning and Development | 9.00 | | 0.33 | 9.33 | 1.00 | | | 10.00 | | 0.33 | 10.33 | Director's FTE budget is split between three departments, full FTE included here. 1 FTE added for Climate Change Initiative, which is 80% funded by a grant. | | | | 10.00 | | 0.33 | 10.33 | |
| 5020 Building Division | 5.00 | 0.46 | | 5.46 | | | | 5.00 | 0.46 | | 5.46 | | | | 5.00 | 0.46 | | 5.46 | | |
| 5035 ByLaw Enforcement | 8.00 | 1.04 | 0.67 | 9.71 | | | | 8.00 | 1.04 | 0.67 | 9.71 | | | | 8.00 | 1.04 | 0.67 | 9.71 | | |
| 2150 Economic Development | 1.00 | | | 1.00 | | | | 1.00 | | | 1.00 | | | | 1.00 | | | 1.00 | | |
| Community Development Services & Standards Total | 23.00 | 1.50 | 1.00 | 25.50 | | | | 24.00 | 1.50 | 1.00 | 26.50 | | | | 24.00 | 1.50 | 1.00 | 26.50 | | |
| Total (without Police) | 424.25 | 26.79 | 33.16 | 484.20 | | | | 428.25 | 29.06 | 33.26 | 490.57 | | | | 428.00 | 30.56 | 33.26 | 491.82 | | |
| 2600 Police - Officers | 111.00 | | | 111.00 | 4.00 | | | 115.00 | | | 115.00 | 4 additional officers have been included in the draft Police budget | | | | 115.00 | | | 115.00 | |
| 2605 Police - Court Security | 5.00 | 2.57 | | 7.57 | | | | 5.00 | 2.57 | | 7.57 | | | | 5.00 | 2.57 | | 7.57 | | |
| 2610 Police - Communications | 13.00 | 4.49 | | 17.49 | | | | 13.00 | 4.49 | | 17.49 | | | | 13.00 | 4.49 | | 17.49 | | |
| 2615 Police - Civilian | 24.00 | 1.72 | | 25.72 | | | | 24.00 | 1.72 | | 25.72 | | | | 24.00 | 1.72 | | 25.72 | | |
| 2620 Police - Janitorial | 2.00 | 1.15 | | 3.15 | | | | 2.00 | 1.15 | | 3.15 | | | | 2.00 | 1.15 | | 3.15 | | |
| Police Total | 155.00 | 9.93 | | 164.93 | | | | 159.00 | 9.93 | | 168.93 | | | | 159.00 | 9.93 | | 168.93 | | |
| Total (with Police) | 579.25 | 36.72 | 33.16 | 649.13 | | | | 587.25 | 38.99 | 33.26 | 659.50 | | | | 587.00 | 40.49 | 33.26 | 660.75 | | |

FT - full-time
PT - includes part-time, contract, seasonal, and temporary labourer positions
STU - includes students and lifeguards

City of Sarnia

2020 Draft Operating Budget

1000 TAXATION - CITY

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|--------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00001 GENERAL TAX LEVY | (74,287,622) | (74,287,622) | (74,131,507) | 1,100,980 | (4,189,773) | (77,220,300) | 3.95% | (1,100,980) | 591,799 | (4,618,464) | (82,347,945) | 6.64% |
| 4-00015 SPECIAL LEVY - PETRO-CHEMICAL AREA | | | | | (1,000,000) | (1,000,000) | | | | (20,000) | (1,020,000) | 2.00% |
| 4-00021 SUPPLEMENTARY TAX LEVY | | | | | (500,000) | (500,000) | | | | | (500,000) | |
| Revenue Total | (74,287,622) | (74,287,622) | (74,131,507) | 1,100,980 | (5,689,773) | (78,720,300) | 5.97% | (1,100,980) | 591,799 | (4,638,464) | (83,867,945) | 6.54% |
| EXPENSES | | | | | | | | | | | | |
| 5-00950 ASSESSMENT REDUCTIONS | 500,000 | 467,605 | 500,000 | | (30,000) | 470,000 | (6.00%) | | | | 470,000 | |
| 5-00951 TAX REDUCTIONS | | 31,694 | | | 30,000 | 30,000 | | | | | 30,000 | |
| 5-00970 VACANCY REBATE | 250,000 | 244,014 | 250,000 | | (83,333) | 166,667 | (33.33%) | | | (83,333) | 83,334 | (50.00%) |
| 5-00975 CHARITY TAX REBATE | 50,000 | 56,985 | 50,000 | | 7,000 | 57,000 | 14.00% | | | | 57,000 | |
| 5-00978 HERITAGE REBATE | 1,200 | 1,584 | 1,200 | | 400 | 1,600 | 33.33% | | | | 1,600 | |
| 5-00980 TAX EXEMPTIONS | 30,000 | 30,000 | 30,000 | | | 30,000 | | | | | 30,000 | |
| 5-05891 BROWNFIELDS TAX INCENTIVE PROGRAM | 281,257 | 281,257 | 281,257 | | | 281,257 | | | | | 281,257 | |
| 5-06100 CONTRIBUTION TO RESERVES | 600,000 | 600,000 | 600,000 | | 1,000,000 | 1,600,000 | 166.67% | | | 20,000 | 1,620,000 | 1.25% |
| Expense Total | 1,712,457 | 1,713,139 | 1,712,457 | | 924,067 | 2,636,524 | 53.96% | | | (63,333) | 2,573,191 | (2.40%) |
| Net Expense / (Net Revenue) | (72,575,165) | (72,574,483) | (72,419,050) | 1,100,980 | (4,765,706) | (76,083,776) | 4.83% | (1,100,980) | 591,799 | (4,701,797) | (81,294,754) | 6.85% |

2020 Notes:

4-00015 Special Area Levy - Petro-Chemical Area - New levy established on the Petro Chemical Area for costs associated with emergency management and other services and assets directly tied to the area; the levy will be transferred to a new reserve to fund capital items required for the Petro Chemical Area; offset by increase to **5-06100 Contribution to Reserve**

4-00021 Supplementary Tax Levy - Include budget for supplementary taxes to show the assessment growth impact in the budget and levy impact

5-00950 Assessment Reductions - Re-class approximate amount from budget to **5-00951 Tax Reductions** that relate to tax reductions and not property value assessment reductions for financial reporting purposes; no budget impact

5-00951 Tax Reductions - Budget transferred from **5-00950 Assessment Reductions** for financial reporting purposes; no budget impact

5-00970 Vacancy Rebate - Reduce by 1/3 per year as per direction from County of Lambton (year 1 of 3 phase out)

5-00975 Charity Rebate - Increase to right size based on historical trend

5-00978 Heritage Rebate - Increase to right size based on historical trend

5-05891 Brownfields Tax Incentive Program - \$279,341 budget based on 5 year payment schedule (2016-2021) for a Brownfield Incentive Grant (City Council April 10, 2017); \$1,916 budget amount for current Brownfield agreement ending 2023

5-06100 Contribution to Reserve - Increase to reserve **6625 Petro-Chemical Area Levy**; offset by increase in **4-00015 Special Area Levy - Petro-Chemical Area**

City of Sarnia

2020 Draft Operating Budget

1000 TAXATION - CITY

| Source | 5-06100 Contribution to Reserve | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|---------------------------------|----------------------|-------------------|-------------------|
| 6580 | Tax Stabilization | 600,000 | 600,000 | 600,000 |
| 6625 | Petro-Chemical Area Levy | - | 1,000,000 | 1,020,000 |
| Total | | 600,000 | 1,600,000 | 1,620,000 |

2021 Notes:

4-00015 Special Area Levy - Petro-Chemical Area - Increase based on estimated 2% CPI; offset by increase to **5-06100 Contribution to Reserve**

5-00970 Vacancy Rebate - Reduce by 1/3 per year as per direction from County of Lambton (year 2 of 3 phase out)

5-06100 Contribution to Reserve - Increase to the **6625 Petro-Chemical Area Levy Reserve**; offset by increase in **4-00015 Special Area Levy - Petro-Chemical Area**

City of Sarnia

2020 Draft Operating Budget

1065 OTHER COLLECTIONS TAX ROLL

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00045 LOCAL IMPROVEMENTS | (132,737) | | (132,737) | | 132,737 | | (100.00%) | | | | | |
| Revenue Total | (132,737) | | (132,737) | | 132,737 | | (100.00%) | | | | | |
| EXPENSES | | | | | | | | | | | | |
| Expense Total | | | | | | | | | | | | |
| Net Expense / (Net Revenue) | (132,737) | | (132,737) | | 132,737 | | (100.00%) | | | | | |

2020 Notes:

4-00045 Local Improvements - Budget eliminated as all local improvements collected through taxation have ended

City of Sarnia

2020 Draft Operating Budget

1100 PAYMENTS IN LIEU - CITY

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00150 CANADA | (100,000) | (103,800) | (100,000) | | | (100,000) | | | | | (100,000) | |
| 4-00155 MUNICIPAL TAX ASSISTANCE ACT | (90,100) | (85,420) | (90,100) | | 5,259 | (84,841) | (5.84%) | | | | (84,841) | |
| 4-00160 HOSPITALS | (18,500) | (18,500) | (18,500) | | | (18,500) | | | | | (18,500) | |
| 4-00165 CORRECTIONAL INSTITUTIONS | (4,600) | (4,600) | (4,600) | | | (4,600) | | | | | (4,600) | |
| 4-00170 LAMBTON COLLEGE | (154,100) | (154,100) | (154,100) | | | (154,100) | | | | | (154,100) | |
| 4-00175 LAMBTON HOUSING | (152,500) | (152,467) | (152,500) | | | (152,500) | | | | | (152,500) | |
| 4-00180 HYDRO ONE | (134,600) | (131,264) | (134,600) | | | (134,600) | | | | | (134,600) | |
| 4-00181 HYDRO ONE - LINEAR PROPERTIES | (31,800) | (32,176) | (31,800) | | | (31,800) | | | | | (31,800) | |
| 4-00185 LAWSS PILT | (96,600) | (96,982) | (96,600) | | | (96,600) | | | | | (96,600) | |
| 4-00190 PARKING FACILITIES | (33,500) | (33,500) | (33,500) | | | (33,500) | | | | | (33,500) | |
| 4-00195 BLUEWATER POWER | (131,000) | (131,068) | (131,000) | | | (131,000) | | | | | (131,000) | |
| 4-00200 PETROLIA P.U.C. | (13,500) | (12,951) | (13,500) | | | (13,500) | | | | | (13,500) | |
| 4-00205 RAILROADS - LINEAR PROPERTIES | (11,900) | (11,900) | (11,900) | | | (11,900) | | | | | (11,900) | |
| 4-00210 PUMP STATIONS | (261,700) | (261,700) | (261,700) | | | (261,700) | | | | | (261,700) | |
| Revenue Total | (1,234,400) | (1,230,428) | (1,234,400) | | 5,259 | (1,229,141) | (0.43%) | | | | (1,229,141) | |
| EXPENSES | | | | | | | | | | | | |
| Expense Total | | | | | | | | | | | | |
| Net Expense / (Net Revenue) | (1,234,400) | (1,230,428) | (1,234,400) | | 5,259 | (1,229,141) | (0.43%) | | | | (1,229,141) | |

2020 Notes:

4-00155 Municipal Tax Assistance Act - Reduce based on new assessment value

City of Sarnia 2020 Draft Operating Budget

1200 ONTARIO GRANTS - UNCONDITIONAL

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|----------------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00920 OMPF | (1,988,160) | (3,022,300) | (1,988,160) | | (580,795) | (2,568,955) | 29.21% | | | | (2,568,955) | |
| Revenue Total | (1,988,160) | (3,022,300) | (1,988,160) | | (580,795) | (2,568,955) | 29.21% | | | | (2,568,955) | |
| EXPENSES | | | | | | | | | | | | |
| 5-06100 CONTRIBUTION TO RESERVES | | 1,034,140 | | | | | | | | 879,019 | 879,019 | |
| Expense Total | | 1,034,140 | | | | | | | | 879,019 | 879,019 | |
| Net Expense / (Net Revenue) | (1,988,160) | (1,988,160) | (1,988,160) | | (580,795) | (2,568,955) | 29.21% | | | 879,019 | (1,689,936) | (34.22%) |

2020 Notes:

4-00920 OMPF - Increase budget to 85% of actual grant received in 2019 based on current OMPF formula; OMPF will be phased out of the operating budget starting in 2021

| Source | 5-06100 Contribution to Reserve | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|---------------------------------|----------------------|-------------------|-------------------|
| 6200 | Capital Reserve | | 0 | 879,019 |
| Total | | | 0 | 879,019 |

2021 Notes:

5-06100 Contribution to Reserves - Due to the uncertainty surrounding the OMPF grant, reliance on the grant to fund operations will be phased out by allocating an increasing portion of the grant each year to reserves

City of Sarnia

2020 Draft Operating Budget

1305 RENTS, CONCESSIONS & FRANCHISE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00081 AREAWAYS | (211) | (211) | (211) | | | (211) | | | | | (211) | |
| 4-00082 STREET OCCUPANCY | (10,000) | (10,051) | (10,000) | | | (10,000) | | | | | (10,000) | |
| 4-00083 PIPELINE CROSSING AGREEMENTS | (39,000) | (27,677) | (39,000) | | | (39,000) | | | | | (39,000) | |
| 4-00900 SUNDRY REVENUE | (5,000) | (5,082) | (5,000) | | | (5,000) | | | | | (5,000) | |
| Revenue Total | (54,211) | (43,021) | (54,211) | | | (54,211) | | | | | (54,211) | |
| EXPENSES | | | | | | | | | | | | |
| Expense Total | | | | | | | | | | | | |
| Net Expense / (Net Revenue) | (54,211) | (43,021) | (54,211) | | | (54,211) | | | | | (54,211) | |

City of Sarnia 2020 Draft Operating Budget

1340 BLUEWATER POWER

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00100 DIVIDEND - BLUEWATER POWER | (1,376,795) | (1,376,795) | (1,376,795) | | (23,205) | (1,400,000) | 1.69% | | | (50,000) | (1,450,000) | 3.57% |
| 4-00101 INTEREST ON NOTE - BLUEWATER POWER | (1,125,905) | (1,167,729) | (1,125,905) | | (41,824) | (1,167,729) | 3.71% | | | | (1,167,729) | |
| Revenue Total | (2,502,700) | (2,544,524) | (2,502,700) | | (65,029) | (2,567,729) | 2.60% | | | (50,000) | (2,617,729) | 1.95% |
| EXPENSES | | | | | | | | | | | | |
| Expense Total | | | | | | | | | | | | |
| Net Expense / (Net Revenue) | (2,502,700) | (2,544,524) | (2,502,700) | | (65,029) | (2,567,729) | 2.60% | | | (50,000) | (2,617,729) | 1.95% |

2020 Notes:

4-00100 Dividend - Bluewater Power - Increase based on historical actual dividends received

4-00101 Interest on Note - Bluewater Power - Increase based on estimated market rate for promissory note

2021 Notes:

4-00100 Dividend - Bluewater Power - Increase based on trend of historical actual dividends received

City of Sarnia 2020 Draft Operating Budget

1350 OTHER REVENUE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00102 PENALTY & INTEREST ON TAXES | (725,000) | (454,433) | (725,000) | | 275,000 | (450,000) | (37.93%) | | | 100,000 | (350,000) | (22.22%) |
| 4-00104 INTEREST ON PAST DUE ACCOUNTS | (2,000) | (3,357) | (2,000) | | | (2,000) | | | | | (2,000) | |
| 4-00106 INCOME FROM INVESTMENTS | (500,000) | (2,144,037) | (500,000) | | (1,559,063) | (2,059,063) | 311.81% | | | | (2,059,063) | |
| 4-00107 HST RECOVERY ON COMMERCIAL ACTIVITIES | (80,000) | (80,000) | (80,000) | | | (80,000) | | | | | (80,000) | |
| 4-00790 PROVINCE - SLOT MACHINE SHARE | | | | | (400,000) | (400,000) | | | | | (400,000) | |
| 4-00900 SUNDRY REVENUE | (3,750) | (7,252) | (3,750) | | (4,000) | (7,750) | 106.67% | | | | (7,750) | |
| 4-00916 GREEN ENERGY REVENUE | (1,250) | (1,250) | (1,250) | | | (1,250) | | | | | (1,250) | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (2,000) | (1,955) | (2,000) | | | (2,000) | | | | | (2,000) | |
| Revenue Total | (1,314,000) | (2,692,284) | (1,314,000) | | (1,688,063) | (3,002,063) | 128.47% | | | 100,000 | (2,902,063) | (3.33%) |
| EXPENSES | | | | | | | | | | | | |
| 5-05708 TRANSFER INTEREST TO RESERVE FUNDS | | 631,131 | | | 1,559,063 | 1,559,063 | | | | | 1,559,063 | |
| 5-06100 CONTRIBUTION TO RESERVES | | | | | 400,000 | 400,000 | | | | | 400,000 | |
| Expense Total | | 631,131 | | | 1,959,063 | 1,959,063 | | | | | 1,959,063 | |
| Net Expense / (Net Revenue) | (1,314,000) | (2,061,153) | (1,314,000) | | 271,000 | (1,043,000) | (20.62%) | | | 100,000 | (943,000) | (9.59%) |

2020 Notes:

4-00102 Penalty & Interest on Taxes - Decrease due to the success of the PAP program, interest and penalty revenues continue to decrease

4-00106 Income From Investments - Increase due to recording the full amount of interest earned on all account balances including reserves which was previously netted in this account; the offsetting transfer to reserves for reserve interest earned will be shown as an expense below **5-05708 Transfer Interest to Reserve Funds**; the interest rate is also higher than previously budgeted for

4-00790 Province - Slot Machine - Budget estimated for expected City portion of the OLG slots revenue from Hiawatha; to be offset with transfer to **6200 Capital Reserve** through **5-06100 Contribution to Reserves**

4-00900 Sundry Revenue - Increase to right size budget

5-05708 Transfer Interest to Reserve Fund - Previously this amount was netted within **4-00106 Income From Investments**; net investment income in operating budget to equal \$500,000 with any net revenue in excess to be applied to

6615 Capital Infrastructure reserve per approved Reserves Policy (City Council September 9, 2019)

5-06100 Contribution to Reserves - Transfer estimated slots revenue earned from OLG at Hiawatha slots to **6200 Capital Reserve**

City of Sarnia

2020 Draft Operating Budget

1350 OTHER REVENUE

| Source | 5-05708 Transfer Interest to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|--|----------------------|-------------------|-------------------|
| Various | Various Reserves (interest applied to individual reserves) | 0 | 650,000 | 650,000 |
| 6615 | Capital Infrastructure (interest as per Reserves Policy) | 0 | 909,063 | 909,063 |
| Total | | 0 | 1,559,063 | 1,559,063 |

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6200 | Capital Reserve (Slots Revenue) | 0 | 400,000 | 400,000 |
| Total | | 0 | 400,000 | 400,000 |

2021 Notes:

4-00102 Penalty & Interest on Taxes - Decrease due to the success of the PAP program, interest and penalty revenues continue to decrease

City of Sarnia

2020 Draft Operating Budget

2000 MAYOR & COUNCIL

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | | (3,445) | | | | | | | | | | |
| Revenue Total | | (3,445) | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01065 COUNCIL SALARIES | 266,600 | 268,528 | 266,600 | | 3,999 | 270,599 | 1.50% | | | 4,059 | 274,658 | 1.50% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 14,075 | 12,426 | 14,075 | | 2,361 | 16,436 | 16.77% | | | 226 | 16,662 | 1.38% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 7,958 | 5,504 | 7,958 | | | 7,958 | | | | | 7,958 | |
| 5-01253 CAR ALLOWANCE | 5,755 | 5,628 | 5,755 | | | 5,755 | | | | | 5,755 | |
| 5-02104 PHONE | 6,800 | 535 | 6,800 | | | 6,800 | | | | | 6,800 | |
| 5-02300 OFFICE EXPENSES | 17,400 | 14,838 | 17,400 | | | 17,400 | | | | | 17,400 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 15,580 | 13,566 | 15,580 | | | 15,580 | | | | | 15,580 | |
| 5-02302 ADVERTISING | 3,000 | 3,145 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02303 POSTAGE | 1,400 | 1,472 | 1,400 | | | 1,400 | | | | | 1,400 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 5,000 | 5,095 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02311 TRAINING & EDUCATION | 12,000 | 12,001 | 12,000 | | | 12,000 | | | | | 12,000 | |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 1,390 | 1,258 | 1,390 | | | 1,390 | | | | | 1,390 | |
| 5-04008 PROFESSIONAL FEES | 10,000 | 9,939 | 10,000 | | | 10,000 | | | | | 10,000 | |
| 5-05000 SUNDRY | 12,400 | 12,401 | 12,400 | | | 12,400 | | | | | 12,400 | |
| 5-05102 MUNICIPAL SOUVENIRS | 3,000 | 3,000 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | | 10,781 | | | | | | | | | | |
| 5-05505 NEW EQUIPMENT | | 446 | | | | | | | | | | |
| Expense Total | 382,358 | 380,563 | 382,358 | | 6,360 | 388,718 | 1.66% | | | 4,285 | 393,003 | 1.10% |
| Net Expense / (Net Revenue) | 382,358 | 377,118 | 382,358 | | 6,360 | 388,718 | 1.66% | | | 4,285 | 393,003 | 1.10% |

City of Sarnia

2020 Draft Operating Budget

2001 CHIEF ADMINISTRATIVE OFFICER

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 263,342 | 215,248 | 263,342 | | 2,906 | 266,248 | 1.10% | | | 4,233 | 270,481 | 1.59% |
| 5-01025 SALARIES - OVERTIME | | (138) | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 50,387 | 45,512 | 50,387 | | 1,120 | 51,507 | 2.22% | | | 741 | 52,248 | 1.44% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 25,260 | 23,886 | 25,260 | | (2,834) | 22,426 | (11.22%) | | | 149 | 22,575 | 0.66% |
| 5-01253 CAR ALLOWANCE | 1,350 | 1,350 | 1,350 | | | 1,350 | | | | | 1,350 | |
| 5-02104 PHONE | 1,300 | 1,000 | 1,300 | | | 1,300 | | | | | 1,300 | |
| 5-02300 OFFICE EXPENSES | 650 | 627 | 650 | | | 650 | | | | | 650 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 575 | 737 | 575 | | 425 | 1,000 | 73.91% | | | | 1,000 | |
| 5-02303 POSTAGE | 150 | 95 | 150 | | | 150 | | | | | 150 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 830 | 845 | 830 | | 370 | 1,200 | 44.58% | | | | 1,200 | |
| 5-02311 TRAINING & EDUCATION | 3,350 | 3,214 | 3,350 | | 500 | 3,850 | 14.93% | | | | 3,850 | |
| 5-05500 REPLACEMENT EQUIPMENT | | 336 | | | | | | | | | | |
| Expense Total | 347,194 | 292,712 | 347,194 | | 2,487 | 349,681 | 0.72% | | | 5,123 | 354,804 | 1.47% |
| Net Expense / (Net Revenue) | 347,194 | 292,712 | 347,194 | | 2,487 | 349,681 | 0.72% | | | 5,123 | 354,804 | 1.47% |

2020 Notes:

5-02301 Memberships & Subscriptions - Canadian Association of Municipal Administrators and Ontario Municipal Administrators Association annual subscription fees

City of Sarnia 2020 Draft Operating Budget

2005 LEGAL SERVICES

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00301 FEES - MUNICIPAL TAX SALES | (27,000) | (35,749) | (27,000) | (13,000) | | (40,000) | 48.15% | 13,000 | | | (27,000) | (32.50%) |
| 4-00901 OTHER FEES & SERVICE CHARGES | (23,850) | (22,873) | (23,850) | | (6,150) | (30,000) | 25.79% | | | | (30,000) | |
| 4-00927 COSTS RECOVERED - EXTERNAL DISBURSEMENTS | (3,000) | (3,085) | (3,000) | | (5,200) | (8,200) | 173.33% | | | | (8,200) | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (17,600) | (17,600) | (17,600) | | | (17,600) | | | | | (17,600) | |
| Revenue Total | (71,450) | (79,307) | (71,450) | (13,000) | (11,350) | (95,800) | 34.08% | 13,000 | | | (82,800) | (13.57%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 367,354 | 275,044 | 367,354 | | 22,229 | 389,583 | 6.05% | | | 17,391 | 406,974 | 4.46% |
| 5-01025 SALARIES - OVERTIME | | (103) | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 72,297 | 58,267 | 72,297 | | 5,910 | 78,207 | 8.17% | | | 3,172 | 81,379 | 4.06% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 40,912 | 31,926 | 40,912 | | (654) | 40,258 | (1.60%) | | | 610 | 40,868 | 1.52% |
| 5-01253 CAR ALLOWANCE | 1,350 | 678 | 1,350 | | | 1,350 | | | | | 1,350 | |
| 5-02104 PHONE | 1,400 | 1,220 | 1,400 | | 100 | 1,500 | 7.14% | | | | 1,500 | |
| 5-02300 OFFICE EXPENSES | 5,000 | 5,065 | 5,000 | 1,000 | | 6,000 | 20.00% | (1,000) | | | 5,000 | (16.67%) |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 5,000 | 4,698 | 5,000 | | 2,500 | 7,500 | 50.00% | | | | 7,500 | |
| 5-02302 ADVERTISING | 1,500 | 1,425 | 1,500 | 500 | | 2,000 | 33.33% | (500) | | | 1,500 | (25.00%) |
| 5-02303 POSTAGE | 1,700 | 3,779 | 1,700 | | | 1,700 | | | | | 1,700 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 1,000 | 1,127 | 1,000 | | (1,000) | | (100.00%) | | | | | |
| 5-02311 TRAINING & EDUCATION | 3,500 | 2,564 | 3,500 | | 4,000 | 7,500 | 114.29% | | | | 7,500 | |
| 5-04001 LEGAL FEES | 125,000 | 125,240 | 125,000 | | (75,000) | 50,000 | (60.00%) | | | | 50,000 | |
| 5-04004 SURVEY & APPRAISAL FEES | 3,000 | 4,365 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 4,000 | 3,800 | 4,000 | | 1,000 | 5,000 | 25.00% | | | | 5,000 | |
| 5-05122 SEARCH & REGISTRATION FEES | 17,485 | 17,376 | 17,485 | | 15 | 17,500 | 0.09% | | | | 17,500 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,950 | 1,915 | 1,950 | | 50 | 2,000 | 2.56% | | | | 2,000 | |
| Expense Total | 652,448 | 538,386 | 652,448 | 1,500 | (40,850) | 613,098 | (6.03%) | (1,500) | | 21,173 | 632,771 | 3.21% |
| Net Expense / (Net Revenue) | 580,998 | 459,079 | 580,998 | (11,500) | (52,200) | 517,298 | (10.96%) | 11,500 | | 21,173 | 549,971 | 6.32% |

City of Sarnia

2020 Draft Operating Budget

2005 LEGAL SERVICES

2020 Notes:

- 4-00301 Fees - Municipal Tax Sales** - Increase based on anticipated number of tax sales for 2020
- 4-00901 Other Fees & Service Charges** - Increase based on expected services provided by the legal department
- 4-00927 Costs Recovered - External Disbursements** - Increase based on expected services provided by the legal department
- 5-01### Salaries & Benefits** - Transfer 0.5 FTE from **2050 Clerks** department
- 5-02300 Office Expenses** - Increase due to the increased number of tax sales expected in 2020 which will increase general staff expenses
- 5-02301 Membership & Subscriptions** - Increase for 2 lawyers Law Society of Ontario membership fees plus other annual memberships
- 5-02302 Advertising** - Increase for tax sale advertising; offset by revenue recovered
- 5-02310 Travel & Accommodations** - Transferred to **5-02311 Training & Education**
- 5-02311 Training & Education** - Increase for anticipated training requirements for legal staff
- 5-04001 Legal Fees** - Decrease based on expected need for external legal counsel
- 5-04910 Other Purchased Services** - Increase based on historical actuals; payments to Lambton County for By-Law Prosecutions

City of Sarnia

2020 Draft Operating Budget

2010 HUMAN RESOURCES

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00750 PROVINCIAL SUBSIDY | | (51,106) | | (28,800) | | (28,800) | | 28,800 | | | | (100.00%) |
| 4-00795 OTHER GRANTS & SUBSIDIES | (17,470) | (17,470) | (17,470) | | | (17,470) | | | | | (17,470) | |
| 4-00930 COSTS RECOVERED | (5,000) | (24,511) | (5,000) | | | (5,000) | | | | | (5,000) | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (146,300) | (146,300) | (146,300) | | (4,100) | (150,400) | 2.80% | | | | (150,400) | |
| Revenue Total | (168,770) | (239,387) | (168,770) | (28,800) | (4,100) | (201,670) | 19.49% | 28,800 | | | (172,870) | (14.28%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 661,159 | 667,643 | 661,159 | 35,000 | 38,112 | 734,271 | 11.06% | (35,000) | | 11,117 | 710,388 | (3.25%) |
| 5-01025 SALARIES - OVERTIME | | 175 | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | 21,840 | 11,991 | 21,840 | | | 21,840 | | | | | 21,840 | |
| 5-01050 WAGES | | 32,529 | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 135,830 | 129,803 | 135,830 | | 8,505 | 144,335 | 6.26% | | | 1,953 | 146,288 | 1.35% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 79,277 | 66,514 | 79,277 | | (8,927) | 70,350 | (11.26%) | | | 389 | 70,739 | 0.55% |
| 5-02104 PHONE | 950 | 782 | 950 | | | 950 | | | | | 950 | |
| 5-02300 OFFICE EXPENSES | 2,200 | 3,114 | 2,200 | | | 2,200 | | | | | 2,200 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 4,900 | 4,929 | 4,900 | | | 4,900 | | | | | 4,900 | |
| 5-02303 POSTAGE | 1,000 | 648 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 1,400 | 1,351 | 1,400 | | | 1,400 | | | | | 1,400 | |
| 5-02311 TRAINING & EDUCATION | 6,400 | 6,479 | 6,400 | | | 6,400 | | | | | 6,400 | |
| 5-02705 PERSONNEL RECRUITMENT | 14,000 | 19,369 | 14,000 | | | 14,000 | | | | | 14,000 | |
| 5-04008 PROFESSIONAL FEES | 100,000 | 100,100 | 100,000 | | | 100,000 | | | | | 100,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 39,100 | 34,257 | 39,100 | | | 39,100 | | | | | 39,100 | |
| 5-05128 EMPLOYEE ASSISTANCE PROGRAM | 17,000 | 12,305 | 17,000 | | | 17,000 | | | | | 17,000 | |
| 5-05130 WELLNESS PROGRAM | 5,000 | 4,085 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,000 | 1,094 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-05626 SPECIAL PROJECTS | | 15,852 | | | | | | | | | | |
| 5-05866 AGE FRIENDLY | | 23,192 | | | | | | | | | | |
| Expense Total | 1,091,056 | 1,136,212 | 1,091,056 | 35,000 | 37,690 | 1,163,746 | 6.66% | (35,000) | | 13,459 | 1,142,205 | (1.85%) |
| Net Expense / (Net Revenue) | 922,286 | 896,825 | 922,286 | 6,200 | 33,590 | 962,076 | 4.31% | (6,200) | | 13,459 | 969,335 | 0.75% |

2020 Notes:

- 4-00750 Provincial Subsidy** - Revenue from the Ontario Active Schools grant which is to offset contract employee costs to implement the program (City Council December 18, 2018; City Council June 17, 2019)
- 4-00939 Costs Recovered - Interdepartmental** - Increase for cost of services performed for Water and Sewer departments; \$8,800 transferred to **2020 Accounting** for time spent by staff on harbour related activities
- 5-01### Salaries & Benefits** - One time increase of 1.0FTE for the contract staff related to the Ontario Active Schools project; offset by portion covered through the grant in **4-00750 Provincial Subsidy**

City of Sarnia

2020 Draft Operating Budget

2011 ACCESSIBILITY ADVISORY COMMITTEE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--------------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02300 OFFICE EXPENSES | 250 | 553 | 250 | | | 250 | | | | | 250 | |
| 5-02302 ADVERTISING | 500 | 500 | 500 | | | 500 | | | | | 500 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 250 | 410 | 250 | 750 | | 1,000 | 300.00% | (750) | | | 250 | (75.00%) |
| 5-05626 SPECIAL PROJECTS | 4,000 | 5,018 | 4,000 | | | 4,000 | | | | | 4,000 | |
| Expense Total | 5,000 | 6,481 | 5,000 | 750 | | 5,750 | 15.00% | (750) | | | 5,000 | (13.04%) |
| Net Expense / (Net Revenue) | 5,000 | 6,481 | 5,000 | 750 | | 5,750 | 15.00% | (750) | | | 5,000 | (13.04%) |

2020 Notes:

5-02310 Travel & Accommodations - One time increase needed for costs to provide transportation for committee member

City of Sarnia

2020 Draft Operating Budget

2012 AGE FRIENDLY COMMITTEE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02300 OFFICE EXPENSES | | | | | 1,000 | 1,000 | | | | | 1,000 | |
| 5-04040 SNOW REMOVAL | | | | | 1,500 | 1,500 | | | | | 1,500 | |
| 5-05626 SPECIAL PROJECTS | | | | | 3,000 | 3,000 | | | | | 3,000 | |
| Expense Total | | | | | 5,500 | 5,500 | | | | | 5,500 | |
| Net Expense / (Net Revenue) | | | | | 5,500 | 5,500 | | | | | 5,500 | |

2020 Notes:

5-02300 Office Expense - Budget required for printing of seniors guide

5-04040 Snow Removal - Senior snow removal program costs (City Council December 17, 2018)

5-05626 Special Projects - Costs related to the Age Friendly Summit

City of Sarnia

2020 Draft Operating Budget

2020 ACCOUNTING

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | | (453) | | | | | | | | | | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (396,600) | (396,600) | (396,600) | | (22,400) | (419,000) | 5.65% | | | | (419,000) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (136,562) | | (136,562) | | 136,562 | | | | (100.00%) |
| Revenue Total | (396,600) | (397,053) | (396,600) | (136,562) | (22,400) | (555,562) | 40.08% | 136,562 | | | (419,000) | (24.58%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 838,891 | 895,752 | 858,891 | | 120,660 | 979,551 | 16.77% | | | 38,934 | 1,018,485 | 3.97% |
| 5-01025 SALARIES - OVERTIME | | 1,901 | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | 9,164 | 7,975 | 9,164 | | | 9,164 | | | | | 9,164 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 176,118 | 175,289 | 176,118 | | 26,778 | 202,896 | 15.20% | | | 7,312 | 210,208 | 3.60% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 118,035 | 108,286 | 118,035 | | (1,390) | 116,645 | (1.18%) | | | 1,276 | 117,921 | 1.09% |
| 5-01253 CAR ALLOWANCE | 1,350 | 1,353 | 1,350 | | | 1,350 | | | | | 1,350 | |
| 5-02104 PHONE | 900 | 679 | 900 | | | 900 | | | | | 900 | |
| 5-02300 OFFICE EXPENSES | 8,760 | 8,791 | 8,760 | | | 8,760 | | | | | 8,760 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 6,650 | 5,504 | 6,650 | | | 6,650 | | | | | 6,650 | |
| 5-02302 ADVERTISING | 630 | 790 | 630 | | | 630 | | | | | 630 | |
| 5-02303 POSTAGE | 3,165 | 4,372 | 3,165 | | | 3,165 | | | | | 3,165 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 970 | 1,335 | 970 | | | 970 | | | | | 970 | |
| 5-02311 TRAINING & EDUCATION | 14,840 | 12,091 | 14,840 | | | 14,840 | | | | | 14,840 | |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 800 | | 800 | | | 800 | | | | | 800 | |
| 5-04000 AUDIT FEES | 49,000 | 49,000 | 49,000 | | | 49,000 | | | | | 49,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 6,000 | 6,000 | 6,000 | 15,000 | | 21,000 | 250.00% | (15,000) | | | 6,000 | (71.43%) |
| 5-05500 REPLACEMENT EQUIPMENT | 2,000 | 2,035 | 2,000 | | | 2,000 | | | | | 2,000 | |
| Expense Total | 1,237,273 | 1,281,153 | 1,257,273 | 15,000 | 146,048 | 1,418,321 | 14.63% | (15,000) | | 47,522 | 1,450,843 | 2.29% |
| Net Expense / (Net Revenue) | 840,673 | 884,100 | 860,673 | (121,562) | 123,648 | 862,759 | 2.63% | 121,562 | | 47,522 | 1,031,843 | 19.60% |

2020 Notes:

4-00939 Costs Recovered - Interdepartmental. Increase based on cost of service to Water and Sewer departments; \$8,800 transferred from **2010 Human Resources** for staff time spent on harbour related activities

4-06220 Contribution from Reserves - To offset the cost of adding an Asset Management Project Manager, using the new Asset Management Reserves contribution added in **2490 Corporate Municipal**

5-01### Salaries & Benefits - Increase 1.0 FTE for asset management position; offset in 2020 by **4-06220 Contribution from Reserves**

5-04910 Other Purchased Services - One time increase required for the development of software integration module between the Payroll and Human Resources softwares

City of Sarnia

2020 Draft Operating Budget

2021 TAX & REVENUE COLLECTIONS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00300 TAX CERTIFICATES | (80,000) | (79,773) | (80,000) | | | (80,000) | | | | | (80,000) | |
| 4-00901 OTHER FEES & SERVICE CHARGES | (118,945) | (115,605) | (118,945) | | | (118,945) | | | | | (118,945) | |
| Revenue Total | (198,945) | (195,378) | (198,945) | | | (198,945) | | | | | (198,945) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 222,074 | 221,958 | 222,074 | | 10,476 | 232,550 | 4.72% | | | 8,121 | 240,671 | 3.49% |
| 5-01025 SALARIES - OVERTIME | | 1,320 | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 46,074 | 46,024 | 46,074 | | 2,836 | 48,910 | 6.16% | | | 1,576 | 50,486 | 3.22% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 31,743 | 29,255 | 31,743 | | (2,696) | 29,047 | (8.49%) | | | 285 | 29,332 | 0.98% |
| 5-02104 PHONE | 500 | 452 | 500 | | | 500 | | | | | 500 | |
| 5-02300 OFFICE EXPENSES | 15,000 | 17,113 | 15,000 | | | 15,000 | | | | | 15,000 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 1,700 | 1,453 | 1,700 | | | 1,700 | | | | | 1,700 | |
| 5-02302 ADVERTISING | 580 | 521 | 580 | | | 580 | | | | | 580 | |
| 5-02303 POSTAGE | 41,500 | 40,964 | 41,500 | | | 41,500 | | | | | 41,500 | |
| 5-02310 TRAVEL & ACCOMODATIONS | | 425 | | | | | | | | | | |
| 5-02311 TRAINING & EDUCATION | 4,312 | 4,305 | 4,312 | | | 4,312 | | | | | 4,312 | |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 580 | 890 | 580 | | | 580 | | | | | 580 | |
| 5-04910 OTHER PURCHASED SERVICES | 10,630 | 10,119 | 10,630 | | | 10,630 | | | | | 10,630 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,000 | 915 | 1,000 | | | 1,000 | | | | | 1,000 | |
| Expense Total | 375,693 | 375,714 | 375,693 | | 10,616 | 386,309 | 2.83% | | | 9,982 | 396,291 | 2.58% |
| Net Expense / (Net Revenue) | 176,748 | 180,336 | 176,748 | | 10,616 | 187,364 | 6.01% | | | 9,982 | 197,346 | 5.33% |

City of Sarnia

2020 Draft Operating Budget

2022 INFORMATION TECHNOLOGY

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00903 RENTAL REVENUE | (900) | (900) | (900) | | | (900) | | | | | (900) | |
| 4-00930 COSTS RECOVERED | (118,107) | (659) | (118,107) | | 108,107 | (10,000) | (91.53%) | | | | (10,000) | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (490,700) | (490,700) | (490,700) | | 3,200 | (487,500) | (0.65%) | | | | (487,500) | |
| Revenue Total | (609,707) | (492,259) | (609,707) | | 111,307 | (498,400) | (18.26%) | | | | (498,400) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 714,013 | 687,484 | 714,013 | | 13,507 | 727,520 | 1.89% | | | 31,287 | 758,807 | 4.30% |
| 5-01025 SALARIES - OVERTIME | 15,834 | 12,470 | 15,834 | | | 15,834 | | | | | 15,834 | |
| 5-01030 SALARIES - CASUAL | 43,680 | 22,503 | 43,680 | | | 43,680 | | | | | 43,680 | |
| 5-01050 WAGES | | 9,521 | | | | | | | | | | |
| 5-01095 CALL DUTY | 15,182 | 15,271 | 15,182 | | | 15,182 | | | | | 15,182 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 155,062 | 153,271 | 155,062 | | 4,725 | 159,787 | 3.05% | | | 6,260 | 166,047 | 3.92% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 96,998 | 88,437 | 96,998 | | (10,065) | 86,933 | (10.38%) | | | 1,078 | 88,011 | 1.24% |
| 5-02104 PHONE | 7,200 | 7,001 | 7,200 | | | 7,200 | | | | | 7,200 | |
| 5-02112 INTERNET/EMAIL SERVICES | 5,000 | 3,674 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02113 CORPORATE NETWORKING & COMMUNICATIONS | 116,750 | 92,427 | 116,750 | | | 116,750 | | | | | 116,750 | |
| 5-02117 SOFTWARE LICENSE & MAINTENANCE FEES | 521,700 | 524,551 | 521,700 | | 66,000 | 587,700 | 12.65% | | | 30,000 | 617,700 | 5.10% |
| 5-02220 VEHICLE EXPENSE | 14,339 | 14,339 | 14,339 | | (4,539) | 9,800 | (31.65%) | | | | 9,800 | |
| 5-02300 OFFICE EXPENSES | 2,000 | 4,686 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 4,000 | 4,186 | 4,000 | | | 4,000 | | | | | 4,000 | |
| 5-02303 POSTAGE | 100 | 52 | 100 | | | 100 | | | | | 100 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 3,000 | 4,018 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02311 TRAINING & EDUCATION | 12,000 | 11,361 | 12,000 | | | 12,000 | | | | | 12,000 | |
| 5-02430 AIR CONDITIONING/HEATING MAINTENANCE | 1,000 | 502 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 133,107 | 38,717 | 133,107 | | (108,107) | 25,000 | (81.22%) | | | | 25,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | 2,100 | 10,720 | 2,100 | | | 2,100 | | | | | 2,100 | |
| 5-06100 CONTRIBUTION TO RESERVES | 150,000 | 150,000 | 150,000 | | | 150,000 | | | | | 150,000 | |
| Expense Total | 2,013,065 | 1,855,191 | 2,013,065 | | (38,479) | 1,974,586 | (1.91%) | | | 68,625 | 2,043,211 | 3.48% |
| Net Expense / (Net Revenue) | 1,403,358 | 1,362,932 | 1,403,358 | | 72,828 | 1,476,186 | 5.19% | | | 68,625 | 1,544,811 | 4.65% |

City of Sarnia

2020 Draft Operating Budget

2022 INFORMATION TECHNOLOGY

2020 Notes:

- 4-00930 Costs Recovered** - Remove the contract IT position from the budget as no longer required for the Bell project (2018 approved budget; City Council Nov 20, 2017); offset by reduction in **5-04910 Other Purchased Services**.
- 4-00939 Costs Recovered - Interdepartmental** - Decrease based on cost of service provided to the Water and Sewer departments
- 5-02117 Software License & Maintenance** - Increase due to \$20,000 added for the council voting software (City Council Jun 11, 2018; City Council Feb 11, 2019); \$26,000 added for parking ticket system support; \$20,000 added due to various IT related initiatives included in the 2020 budget
- 5-02220 Vehicle Expense** - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage
- 5-04910 Other Purchased Services** - Decrease as contract IT position no longer required for the Bell Fibre project; offset by reduction in **4-00930 Costs Recovered** (2018 approved budget; City Council Nov 20, 2017)

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6490 | Computer Equipment Replacement | 150,000 | 150,000 | 150,000 |
| Total | | 150,000 | 150,000 | 150,000 |

2021 Notes:

- 5-02117 Software License & Maintenance** - Increase due to various IT related initiatives expected in the 2021 budget

City of Sarnia

2020 Draft Operating Budget

2023 PURCHASING

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 160,388 | 166,382 | 160,388 | | 12,053 | 172,441 | 7.51% | | | 2,680 | 175,121 | 1.55% |
| 5-01025 SALARIES - OVERTIME | | (51) | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 32,959 | 34,049 | 32,959 | | 2,740 | 35,699 | 8.31% | | | 476 | 36,175 | 1.33% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 21,633 | 21,757 | 21,633 | | (2,075) | 19,558 | (9.59%) | | | 95 | 19,653 | 0.49% |
| 5-02104 PHONE | 500 | 605 | 500 | | 60 | 560 | 12.00% | | | | 560 | |
| 5-02300 OFFICE EXPENSES | 560 | 555 | 560 | | 190 | 750 | 33.93% | | | | 750 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 500 | 404 | 500 | | | 500 | | | | | 500 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 200 | 1,095 | 200 | | | 200 | | | | | 200 | |
| 5-02311 TRAINING & EDUCATION | 2,675 | 2,533 | 2,675 | | 200 | 2,875 | 7.48% | | | | 2,875 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,000 | 915 | 1,000 | | | 1,000 | | | | | 1,000 | |
| Expense Total | 220,415 | 228,244 | 220,415 | | 13,168 | 233,583 | 5.97% | | | 3,251 | 236,834 | 1.39% |
| Net Expense / (Net Revenue) | 220,415 | 228,244 | 220,415 | | 13,168 | 233,583 | 5.97% | | | 3,251 | 236,834 | 1.39% |

City of Sarnia 2020 Draft Operating Budget

2024 CUSTOMER SERVICE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 370,769 | 351,605 | 370,769 | | 11,743 | 382,512 | 3.17% | | | 16,761 | 399,273 | 4.38% |
| 5-01025 SALARIES - OVERTIME | | 1,438 | | | | | | | | | | |
| 5-01050 WAGES | 8,554 | 10,730 | 8,554 | | | 8,554 | | | | | 8,554 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 78,402 | 72,150 | 78,402 | | 3,418 | 81,820 | 4.36% | | | 3,497 | 85,317 | 4.27% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 60,948 | 56,033 | 60,948 | | (5,868) | 55,080 | (9.63%) | | | 586 | 55,666 | 1.06% |
| 5-02104 PHONE | 600 | 484 | 600 | | (600) | | (100.00%) | | | | | |
| 5-02300 OFFICE EXPENSES | 4,300 | 4,119 | 4,300 | | | 4,300 | | | | | 4,300 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 350 | 254 | 350 | | 500 | 850 | 142.86% | | | | 850 | |
| 5-02303 POSTAGE | 3,165 | 2,350 | 3,165 | | (1,000) | 2,165 | (31.60%) | | | | 2,165 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 530 | 280 | 530 | | 600 | 1,130 | 113.21% | | | | 1,130 | |
| 5-02311 TRAINING & EDUCATION | 8,093 | 4,505 | 8,093 | | | 8,093 | | | | | 8,093 | |
| 5-04910 OTHER PURCHASED SERVICES | 13,500 | 12,233 | 13,500 | | 500 | 14,000 | 3.70% | | | | 14,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,000 | 972 | 1,000 | | 1,000 | 2,000 | 100.00% | | | 1,000 | 3,000 | 50.00% |
| Expense Total | 550,211 | 517,153 | 550,211 | | 10,293 | 560,504 | 1.87% | | | 21,844 | 582,348 | 3.90% |
| Net Expense / (Net Revenue) | 550,211 | 517,153 | 550,211 | | 10,293 | 560,504 | 1.87% | | | 21,844 | 582,348 | 3.90% |

2020 Notes:

5-02301 Memberships & Subscriptions - Increase to add membership to Ontario Charitable Gaming Association

5-02303 Postage - Decrease based on actual postage use and expected 2020 usage

5-02310 Travel & Accommodations - Increase required to attend conferences

5-04910 Other Purchased Services - Increase to accommodate repairs as needed and to produce internal training modules for customer service training

5-05500 Equipment Replacement - Increase required to replace aging office furniture and equipment

2021 Notes:

5-05500 Replacement Equipment - Increase required to replace aging office furniture and equipment

City of Sarnia 2020 Draft Operating Budget

2050 CITY CLERK

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00322 LICENSE FEES - BUSINESS (EATING ESTMTS) | (30,000) | (33,591) | (30,000) | | (3,500) | (33,500) | 11.67% | | | | (33,500) | |
| 4-00324 LICENSE FEES - BUSINESS (OTHER) | (23,970) | (21,992) | (23,970) | | | (23,970) | | | | | (23,970) | |
| 4-00325 LICENSE FEES - BINGOS | (171,000) | (176,710) | (171,000) | | | (171,000) | | | | | (171,000) | |
| 4-00326 LICENSE FEES - RAFFLES | (25,000) | (22,959) | (25,000) | | | (25,000) | | | | | (25,000) | |
| 4-00327 LICENSE FEES - BREAK-OPEN/OTHER LOTTERY | (1,000) | (1,336) | (1,000) | | | (1,000) | | | | | (1,000) | |
| 4-00328 COMMISSIONING/NOTARY SERVICES | (4,000) | (4,030) | (4,000) | | | (4,000) | | | | | (4,000) | |
| 4-00329 FREEDOM OF INFORMATION | (500) | (371) | (500) | | | (500) | | | | | (500) | |
| 4-00330 LICENSE FEES - MARRIAGE | (60,000) | (61,235) | (60,000) | | (1,000) | (61,000) | 1.67% | | | | (61,000) | |
| 4-00335 DEATH CERTIFICATES | (20,375) | (20,837) | (20,375) | | | (20,375) | | | | | (20,375) | |
| 4-00345 MARRIAGE CEREMONY FEES | (12,000) | (12,309) | (12,000) | | | (12,000) | | | | | (12,000) | |
| 4-00901 OTHER FEES & SERVICE CHARGES | (1,500) | (1,585) | (1,500) | | | (1,500) | | | | | (1,500) | |
| Revenue Total | (349,345) | (356,955) | (349,345) | | (4,500) | (353,845) | 1.29% | | | | (353,845) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 471,795 | 481,415 | 471,795 | | 5,073 | 476,868 | 1.08% | | | 19,313 | 496,181 | 4.05% |
| 5-01025 SALARIES - OVERTIME | | (1,571) | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | 8,490 | 13,759 | 8,490 | | | 8,490 | | | | | 8,490 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 96,325 | 94,398 | 96,325 | | 1,347 | 97,672 | 1.40% | | | 3,426 | 101,098 | 3.51% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 60,580 | 55,422 | 60,580 | | (10,711) | 49,869 | (17.68%) | | | 678 | 50,547 | 1.36% |
| 5-01253 CAR ALLOWANCE | 1,351 | 1,223 | 1,351 | | | 1,351 | | | | | 1,351 | |
| 5-02007 RECORDS MANAGEMENT | 2,000 | 1,893 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02104 PHONE | 2,000 | 1,726 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02223 OTHER LICENSES | 20,000 | 19,200 | 20,000 | | | 20,000 | | | | | 20,000 | |
| 5-02300 OFFICE EXPENSES | 3,000 | 3,163 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 3,000 | 2,995 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02302 ADVERTISING | 7,000 | 6,719 | 3,500 | | | 3,500 | (50.00%) | | | | 3,500 | |
| 5-02303 POSTAGE | 2,000 | 1,532 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 750 | 886 | 750 | | | 750 | | | | | 750 | |
| 5-02311 TRAINING & EDUCATION | 6,500 | 6,612 | 6,500 | | | 6,500 | | | | | 6,500 | |
| 5-04910 OTHER PURCHASED SERVICES | 28,800 | 28,181 | 8,800 | | | 8,800 | (69.44%) | | | | 8,800 | |

City of Sarnia

2020 Draft Operating Budget

2050 CITY CLERK

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| 5-05500 REPLACEMENT EQUIPMENT | 2,000 | 1,435 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-05505 NEW EQUIPMENT | 3,000 | 2,250 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-05801 CIVIC CORNER | 5,500 | 5,359 | 5,500 | | | 5,500 | | | | | 5,500 | |
| Expense Total | 724,091 | 726,597 | 700,591 | | (4,291) | 696,300 | (3.84%) | | | 23,417 | 719,717 | 3.36% |
| Net Expense / (Net Revenue) | 374,746 | 369,642 | 351,246 | | (8,791) | 342,455 | (8.62%) | | | 23,417 | 365,872 | 6.84% |

2020 Notes:

4-00322 License Fees - Business (Eating Establishments) - Increase based on prior year actual results and consistent number of business licenses to be processed in 2020

4-00330 License Fees - Marriage - Increase based on prior year actual results and consistent number of licenses to be processed in 2020

5-01### Salaries & Benefits - Transfer 0.5 FTE to **2005 Legal**; decrease is offset with remaining FTE step increases

City of Sarnia

2020 Draft Operating Budget

2055 UNDRIP COMMITTEE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|----------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02300 OFFICE EXPENSES | 500 | 500 | 500 | | | 500 | | | | | 500 | |
| 5-02302 ADVERTISING | 500 | 500 | 500 | | | 500 | | | | | 500 | |
| 5-04910 OTHER PURCHASED SERVICES | 1,500 | 1,500 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-05626 SPECIAL PROJECTS | 500 | 590 | 500 | | | 500 | | | | | 500 | |
| Expense Total | 3,000 | 3,090 | 3,000 | | | 3,000 | | | | | 3,000 | |
| Net Expense / (Net Revenue) | 3,000 | 3,090 | 3,000 | | | 3,000 | | | | | 3,000 | |

City of Sarnia

2020 Draft Operating Budget

2052 PROPERTY MAINTENANCE & PRINTING

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | (17,000) | (17,000) | (17,000) | | | (17,000) | | | | | (17,000) | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (29,100) | (29,620) | (29,100) | | | (29,100) | | | | | (29,100) | |
| Revenue Total | (46,100) | (46,620) | (46,100) | | | (46,100) | | | | | (46,100) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 361,152 | 361,961 | 361,152 | | 17,175 | 378,327 | 4.76% | | | 5,892 | 384,219 | 1.56% |
| 5-01025 SALARIES - OVERTIME | | (867) | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | 8,490 | 7,412 | 8,490 | | | 8,490 | | | | | 8,490 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 75,506 | 75,645 | 75,506 | | 4,476 | 79,982 | 5.93% | | | 1,132 | 81,114 | 1.42% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 52,624 | 52,595 | 52,624 | | (4,956) | 47,668 | (9.42%) | | | 207 | 47,875 | 0.43% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,900 | 2,031 | 1,900 | | | 1,900 | | | | | 1,900 | |
| 5-02101 NATURAL GAS | 35,000 | 33,542 | 35,000 | | | 35,000 | | | | | 35,000 | |
| 5-02102 ELECTRICITY | 93,000 | 93,249 | 93,000 | | | 93,000 | | | | | 93,000 | |
| 5-02104 PHONE | 3,000 | 4,314 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02120 HYDRO - CONTINUOUS SAFETY SERV | 28,000 | 27,350 | 28,000 | | | 28,000 | | | | | 28,000 | |
| 5-02220 VEHICLE EXPENSE | 64,585 | 64,813 | 64,585 | | (28,385) | 36,200 | (43.95%) | | | | 36,200 | |
| 5-02300 OFFICE EXPENSES | 16,490 | 16,943 | 16,490 | | | 16,490 | | | | | 16,490 | |
| 5-02303 POSTAGE | 870 | 436 | 870 | | | 870 | | | | | 870 | |
| 5-02311 TRAINING & EDUCATION | 1,175 | 1,190 | 1,175 | | 5,000 | 6,175 | 425.53% | | | | 6,175 | |
| 5-02320 JANITORIAL SUPPLIES | 6,500 | 6,576 | 6,500 | | 1,500 | 8,000 | 23.08% | | | | 8,000 | |
| 5-02388 OVERTIME MEALS | | 151 | | | | | | | | | | |
| 5-02410 EQUIPMENT MAINTENANCE | 2,800 | 2,667 | 2,800 | | | 2,800 | | | | | 2,800 | |
| 5-02420 BUILDING MAINTENANCE | 50,000 | 62,551 | 50,000 | 15,000 | 15,000 | 80,000 | 60.00% | (15,000) | | | 65,000 | (18.75%) |
| 5-02425 ELEVATOR MAINTENANCE | 10,000 | 10,814 | 10,000 | | | 10,000 | | | | | 10,000 | |
| 5-02430 AIR CONDITIONING/HEATING MAINTENANCE | 7,500 | 6,343 | 7,500 | | | 7,500 | | | | | 7,500 | |
| 5-02436 CEMETERY MAINTENANCE | 3,000 | 2,697 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-04043 CONTRACT CLEANING | | 2,503 | | | | | | | | | | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,000 | 4,227 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-06100 CONTRIBUTION TO RESERVES | 61,900 | 61,900 | 61,900 | | | 61,900 | | | | | 61,900 | |

City of Sarnia

2020 Draft Operating Budget

2052 PROPERTY MAINTENANCE & PRINTING

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| Expense Total | 884,492 | 901,043 | 884,492 | 15,000 | 9,810 | 909,302 | 2.80% | (15,000) | | 7,231 | 901,533 | (0.85%) |
| Net Expense / (Net Revenue) | 838,392 | 854,423 | 838,392 | 15,000 | 9,810 | 863,202 | 2.96% | (15,000) | | 7,231 | 855,433 | (0.90%) |

2020 Notes:

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02311 Training & Education - Increase budget to establish training program for property maintenance staff

5-02320 Janitorial Supplies - Increase based on the cost increase of cleaning supplies

5-02420 Building Maintenance - Increase required due to aging buildings and infrastructure

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|-----------------------------------|----------------------|-------------------|-------------------|
| 6200 | Capital Reserve - Lochiel Kiwanis | 15,000 | 15,000 | 15,000 |
| 6495 | City Hall Building | 40,000 | 40,000 | 40,000 |
| 6500 | City Hall Printing | 6,900 | 6,900 | 6,900 |
| Total | | 61,900 | 61,900 | 61,900 |

City of Sarnia 2020 Draft Operating Budget

2065 SIDNEY SMITH & MISSION PARK DOCKS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00903 RENTAL REVENUE | (60,500) | (61,031) | (60,500) | | (2,000) | (62,500) | 3.31% | | | (1,000) | (63,500) | 1.60% |
| 4-00911 FEES - SYDNEY SMITH DOCK BERTHAGE | (52,000) | (52,526) | (52,000) | | | (52,000) | | | | | (52,000) | |
| 4-00912 FEES - BERTHAGE | (5,000) | (3,885) | (5,000) | | | (5,000) | | | | | (5,000) | |
| 4-00914 FEES - HARBOUR USAGE | (15,000) | (35,900) | (15,000) | | | (15,000) | | | | | (15,000) | |
| 4-00930 COSTS RECOVERED | (3,000) | (3,000) | (3,000) | | | (3,000) | | | | | (3,000) | |
| Revenue Total | (135,500) | (156,342) | (135,500) | | (2,000) | (137,500) | 1.48% | | | (1,000) | (138,500) | 0.73% |
| EXPENSES | | | | | | | | | | | | |
| 5-02102 ELECTRICITY | 4,500 | 4,511 | 4,500 | | | 4,500 | | | | | 4,500 | |
| 5-02431 DOCK MAINTENANCE | 4,500 | 4,500 | 4,500 | | (4,500) | | (100.00%) | | | | | |
| 5-02435 GROUNDS MAINTENANCE | 4,500 | 4,538 | 4,500 | | 4,500 | 9,000 | 100.00% | | | | 9,000 | |
| 5-04010 MANAGEMENT SERVICES | 12,000 | 11,858 | 12,000 | | | 12,000 | | | | | 12,000 | |
| 5-06100 CONTRIBUTION TO RESERVES | 10,000 | 10,000 | 10,000 | | | 10,000 | | | | | 10,000 | |
| Expense Total | 35,500 | 35,407 | 35,500 | | | 35,500 | | | | | 35,500 | |
| Net Expense / (Net Revenue) | (100,000) | (120,935) | (100,000) | | (2,000) | (102,000) | 2.00% | | | (1,000) | (103,000) | 0.98% |

2020 Notes:

- 4-00903 Rental Revenue** - Increase based on contractual lease agreement estimated 2% CPI increase
- 5-02431 Dock Maintenance** - Transfer budget dollars to **5-02435 Grounds Maintenance** for consistent reporting purposes
- 5-02435 Grounds Maintenance** - Budget transferred from **5-02431 Dock Maintenance** for reporting purposes

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6040 | Federal Harbour Reserve Fund | 10,000 | 10,000 | 10,000 |
| Total | | 10,000 | 10,000 | 10,000 |

2021 Notes:

- 4-00903 Rental Revenue** - Increase based on contractual lease agreement estimated 2% CPI increase

City of Sarnia 2020 Draft Operating Budget

2066 SARNIA HARBOUR

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00901 OTHER FEES & SERVICE CHARGES | (26,500) | (11,040) | (26,500) | | | (26,500) | | | | | (26,500) | |
| 4-00903 RENTAL REVENUE | (69,000) | (69,478) | (69,000) | | (3,500) | (72,500) | 5.07% | | | (3,600) | (76,100) | 4.97% |
| 4-00912 FEES - BERTHAGE | (200,000) | (199,201) | (200,000) | | | (200,000) | | | | | (200,000) | |
| 4-00914 FEES - HARBOUR USAGE | (65,000) | (62,785) | (65,000) | | | (65,000) | | | | | (65,000) | |
| 4-00915 FEES - WHARFAGE | (2,500) | | (2,500) | | | (2,500) | | | | | (2,500) | |
| 4-00930 COSTS RECOVERED | (5,000) | | (5,000) | | | (5,000) | | | | | (5,000) | |
| 4-00936 COSTS RECOVERED - OTHER | (390,000) | (390,724) | (390,000) | | | (390,000) | | | | | (390,000) | |
| 4-06212 CONTRIB FROM FEDERAL HARBOUR RSV FUND | (286,028) | (285,271) | (286,028) | | (2,510) | (288,538) | 0.88% | | | (1,000) | (289,538) | 0.35% |
| Revenue Total | (1,044,028) | (1,018,499) | (1,044,028) | | (6,010) | (1,050,038) | 0.58% | | | (4,600) | (1,054,638) | 0.44% |
| EXPENSES | | | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | 9,776 | 4,888 | 9,776 | | | 9,776 | | | | | 9,776 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 1,052 | 526 | 1,052 | | 2 | 1,054 | 0.19% | | | | 1,054 | |
| 5-02102 ELECTRICITY | 332,000 | 332,194 | 332,000 | | | 332,000 | | | | | 332,000 | |
| 5-02103 WATER | 1,500 | 1,301 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02104 PHONE | 200 | 191 | 200 | | | 200 | | | | | 200 | |
| 5-02220 VEHICLE EXPENSE | 7,000 | 7,000 | 7,000 | | (7,000) | | (100.00%) | | | | | |
| 5-02300 OFFICE EXPENSES | 2,500 | 1,640 | 2,500 | | | 2,500 | | | | | 2,500 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 2,500 | 2,361 | 2,500 | | | 2,500 | | | | | 2,500 | |
| 5-02304 MARKETING | 5,000 | 6,501 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 1,000 | 4,578 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02311 TRAINING & EDUCATION | | | | | 4,500 | 4,500 | | | | | 4,500 | |
| 5-02400 REPAIRS & MAINTENANCE | 93,000 | 72,640 | 93,000 | | | 93,000 | | | | | 93,000 | |
| 5-04000 AUDIT FEES | 2,500 | 2,500 | 2,500 | | | 2,500 | | | | | 2,500 | |
| 5-04001 LEGAL FEES | 5,000 | 5,000 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-04005 INSURANCE | 15,000 | 19,055 | 15,000 | | 5,008 | 20,008 | 33.39% | | | 1,000 | 21,008 | 5.00% |
| 5-04008 PROFESSIONAL FEES | 40,000 | 29,887 | 40,000 | | | 40,000 | | | | | 40,000 | |
| 5-04010 MANAGEMENT SERVICES | 25,000 | 30,174 | 25,000 | | | 25,000 | | | | | 25,000 | |
| 5-04100 SECURITY SERVICES | 2,500 | 1,940 | 2,500 | | | 2,500 | | | | | 2,500 | |
| 5-05140 REALTY TAXES | 2,500 | 2,500 | 2,500 | | | 2,500 | | | | | 2,500 | |

City of Sarnia 2020 Draft Operating Budget

2066 SARNIA HARBOUR

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|----------------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| 5-05500 REPLACEMENT EQUIPMENT | 10,000 | 7,624 | 10,000 | | | 10,000 | | | | | 10,000 | |
| 5-05650 ALLOCATED ADMINISTRATION | 40,000 | 40,000 | 40,000 | | | 40,000 | | | | | 40,000 | |
| 5-06100 CONTRIBUTION TO RESERVES | 446,000 | 446,000 | 446,000 | | 3,500 | 449,500 | 0.78% | | | 3,600 | 453,100 | 0.80% |
| Expense Total | 1,044,028 | 1,018,500 | 1,044,028 | | 6,010 | 1,050,038 | 0.58% | | | 4,600 | 1,054,638 | 0.44% |
| Net Expense / (Net Revenue) | | 1 | | | | | | | | | | |

2066 Sarnia Harbour is a net zero budget impact department. Net revenues (all revenues other than contribution from reserves, minus recoverable electricity) is transferred to **6365 Sarnia Harbour Reserve**. Net expenses (all expenses other than contribution to reserves, minus electricity recovered through revenue) is offset with a contribution from **6040 Federal Harbour Reserve** as per the 2014 Divestiture Agreement.

2020 Notes:

4-00903 Rental Revenue - Increases per contractual lease agreements at the Sarnia Harbour; CPI related increases estimated at 2%

4-06212 Contribution from Federal Harbour - Increase to fund the eligible expenses of the harbour from the federal harbour reserve as per the Divestiture Agreement

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02311 Training & Education - Budget added to train staff on harbour related items

5-04005 Insurance - Increase based on estimated premiums

5-06100 Contribution to Reserve - Increase based on net revenue from Harbour

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6365 | Sarnia Harbour | 446,000 | 449,500 | 453,100 |
| Total | | 446,000 | 449,500 | 453,100 |

2021 Notes:

4-00903 Rental Revenue - Increases per contractual lease agreements at the Sarnia Harbour; CPI related increases estimated at 2%

4-06212 Contribution from Federal Harbour - Increase to fund the eligible expenses of the harbour from the federal harbour reserve as per the Divestiture Agreement

5-04005 Insurance - Increase based on estimated premiums

5-06100 Contribution to Reserve - Increase based on net revenue from Harbour

City of Sarnia

2020 Draft Operating Budget

2070 FERRY DOCK HILL LANDS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|----------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00903 RENTAL REVENUE | (86,000) | (85,406) | (86,000) | | 86,000 | | (100.00%) | | | | | |
| 4-00930 COSTS RECOVERED | (6,500) | (6,500) | (6,500) | | 6,500 | | (100.00%) | | | | | |
| Revenue Total | (92,500) | (91,906) | (92,500) | | 92,500 | | (100.00%) | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02480 MAINTENANCE | 5,000 | 4,967 | 5,000 | | (5,000) | | (100.00%) | | | | | |
| 5-05140 REALTY TAXES | 25,500 | 25,434 | 25,500 | | (25,500) | | (100.00%) | | | | | |
| 5-06100 CONTRIBUTION TO RESERVES | 30,000 | 30,000 | 30,000 | | (30,000) | | (100.00%) | | | | | |
| Expense Total | 60,500 | 60,401 | 60,500 | | (60,500) | | (100.00%) | | | | | |
| Net Expense / (Net Revenue) | (32,000) | (31,505) | (32,000) | | 32,000 | | (100.00%) | | | | | |

2020 Notes:

Due to rising water levels, the integrity of the building structure has been compromised and is unsafe to continue occupying. Due to the safety conditions, this building will be demolished in 2020, and as such all operating revenues and expenses have been removed from the budget

City of Sarnia 2020 Draft Operating Budget

2100 ELECTIONS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|----------------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02009 ELECTION SUPPLIES | | 444 | | | | | | | | | | |
| 5-02104 PHONE | | 466 | | | | | | | | | | |
| 5-02302 ADVERTISING | | 977 | | | | | | | | | | |
| 5-06100 CONTRIBUTION TO RESERVES | 65,000 | 65,000 | 65,000 | | 36,170 | 101,170 | 55.65% | | | | 101,170 | |
| Expense Total | 65,000 | 66,887 | 65,000 | | 36,170 | 101,170 | 55.65% | | | | 101,170 | |
| Net Expense / (Net Revenue) | 65,000 | 66,887 | 65,000 | | 36,170 | 101,170 | 55.65% | | | | 101,170 | |

2020 Notes:

5-06100 Contribution to Reserve - Increase to the election reserve needed to fully fund a potential hybrid electronic/paper voting system which has a significantly higher cost than electronic only

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6400 | Election Expenses Reserve | 65,000 | 101,170 | 101,170 |
| Total | | 65,000 | 101,170 | 101,170 |

City of Sarnia 2020 Draft Operating Budget

2490 CORPORATE MUNICIPAL

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02104 PHONE | 40,400 | 40,214 | 40,400 | | | 40,400 | | | | | 40,400 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 5,950 | 5,894 | 5,950 | | | 5,950 | | | | | 5,950 | |
| 5-02311 TRAINING & EDUCATION | 25,000 | 21,511 | 25,000 | | | 25,000 | | | | | 25,000 | |
| 5-04005 INSURANCE | 309,311 | 324,906 | 309,311 | | 15,466 | 324,777 | 5.00% | | | 16,239 | 341,016 | 5.00% |
| 5-05104 LONG SERVICE RECOGNITION | 8,500 | 11,704 | 8,500 | | | 8,500 | | | | | 8,500 | |
| 5-05106 VOLUNTEER RECOGNITION | 3,000 | 2,650 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-05112 STRATEGIC PLANNING | | | | | (600,000) | (600,000) | | | | | (600,000) | |
| 5-05134 HEALTH & OCCUPATIONAL SAFETY | 1,500 | 1,125 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-05626 SPECIAL PROJECTS | 18,250 | 18,309 | 21,250 | | | 21,250 | 16.44% | | | | 21,250 | |
| 5-06100 CONTRIBUTION TO RESERVES | 9,089,294 | 9,089,294 | 9,029,294 | | 1,473,510 | 10,502,804 | 15.55% | | | 1,514,485 | 12,017,289 | 14.42% |
| Expense Total | 9,501,205 | 9,515,607 | 9,444,205 | | 888,976 | 10,333,181 | 8.76% | | | 1,530,724 | 11,863,905 | 14.81% |
| Net Expense / (Net Revenue) | 9,501,205 | 9,515,607 | 9,444,205 | | 888,976 | 10,333,181 | 8.76% | | | 1,530,724 | 11,863,905 | 14.81% |

2020 Notes:

5-04005 Insurance - Increase based on estimated 5% increase on 2019 premiums

5-05112 Strategic Planning - Savings expected to be found from the service delivery review

5-06100 Contribution to Reserves - Increase in retired debt from **5500 Debt Charges** = \$117,758; reduce \$130,000 for the transfer of PASA surcharge revenue from **4710 Progressive Auto Sales Arena**; increase contribution to capital reserve by 2% of prior year tax levy (\$1,485,752) for asset management costs

City of Sarnia

2020 Draft Operating Budget

2490 CORPORATE MUNICIPAL

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|---|----------------------|---------------------|---------------------|
| Various | Retired Debt | \$3,952,471 | \$4,070,229 | \$4,098,960 |
| 6200 | Capital Reserve | \$336,000 | \$276,000 | \$853,300 |
| 6220 | WSIB Reserve - 5 Yr Repayment plan ending in 2020; WSIB Presumptive Claims (Special Meeting Sept. 21, 2015 - \$2.3M to be repaid to WSIB Reserve in the amount of \$460,000 per year with final repayment transferred in 2020) | \$460,000 | \$460,000 | - |
| 6225 | Self Insurance Reserve | \$445,000 | \$445,000 | \$445,000 |
| 6265 | Airport Reserve | \$25,000 | \$25,000 | \$25,000 |
| 6200 | Capital Reserve - 5 Yr Repayment plan ending in 2020; Lambton Mall Assessment Appeal (City Council Oct. 5, 2015 - \$585,000 to be repaid to capital reserve in the amount of \$117,300 each year with final repayment transferred in 2020) | \$117,300 | \$117,300 | - |
| 6485 | Energy Management Reserve | \$303,523 | \$303,523 | \$303,523 |
| 6581 | Operating Contingency Reserve | \$250,000 | \$250,000 | \$250,000 |
| 6610 | Parks & Recreation Facilities Reserve | \$250,000 | \$120,000 | \$120,000 |
| 6615 | Capital Infrastructure Reserve | \$2,850,000 | \$2,850,000 | \$2,850,000 |
| 6615 | Capital Infrastructure Reserve - Asset Management Contribution | \$0 | \$1,485,752 | \$2,971,504 |
| 6640 | Accessibility Reserve | \$100,000 | \$100,000 | \$100,000 |
| Total | | \$9,089,294 | \$10,502,804 | \$12,017,289 |

2021 Notes:

5-04005 Insurance - Increase based on estimated 5% increase on 2020 estimated premiums

5-06100 Contribution to Reserves - Increase in retired debt from **5500 Debt Charges** = \$28,733; increase contribution to capital reserve by 2% of 2018 tax levy (\$1,485,752) for asset management costs

City of Sarnia 2020 Draft Operating Budget

4900 SARNIA PUBLIC LIBRARY

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02101 NATURAL GAS | 14,500 | 14,458 | 14,500 | | | 14,500 | | | | | 14,500 | |
| 5-02102 ELECTRICITY | 74,000 | 75,461 | 74,000 | | | 74,000 | | | | | 74,000 | |
| 5-02103 WATER | 9,000 | 9,588 | 9,000 | | 1,000 | 10,000 | 11.11% | | | | 10,000 | |
| 5-02420 BUILDING MAINTENANCE | 15,021 | 15,002 | 15,021 | | 25,000 | 40,021 | 166.43% | | | | 40,021 | |
| 5-02425 ELEVATOR MAINTENANCE | 7,108 | 7,178 | 7,108 | | | 7,108 | | | | | 7,108 | |
| 5-02430 AIR CONDITIONING/HEATING MAINTENANCE | 9,790 | 9,100 | 9,790 | | 18,000 | 27,790 | 183.86% | | | | 27,790 | |
| 5-06100 CONTRIBUTION TO RESERVES | 15,500 | 15,500 | 15,500 | | | 15,500 | | | | | 15,500 | |
| Expense Total | 144,919 | 146,287 | 144,919 | | 44,000 | 188,919 | 30.36% | | | | 188,919 | |
| Net Expense / (Net Revenue) | 144,919 | 146,287 | 144,919 | | 44,000 | 188,919 | 30.36% | | | | 188,919 | |

2020 Notes:

5-02103 Water - Increase to right size budget based on prior year actual usage

5-02420 Building Maintenance - Increase due aging building which requires an increasing amount of ongoing maintenance

5-02430 Air Conditioning/Heating Maintenance - Increase due to ongoing maintenance required

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6560 | Library Facilities | 15,500 | 15,500 | 15,500 |
| Total | | 15,500 | 15,500 | 15,500 |

City of Sarnia 2020 Draft Operating Budget

4901 LAWRENCE HOUSE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02101 NATURAL GAS | 1,601 | 1,534 | 1,601 | | 399 | 2,000 | 24.92% | | | | 2,000 | |
| 5-02102 ELECTRICITY | 5,000 | 5,027 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02103 WATER | 1,200 | 1,059 | 1,200 | | | 1,200 | | | | | 1,200 | |
| 5-02320 JANITORIAL SUPPLIES | 900 | 675 | 900 | | 600 | 1,500 | 66.67% | | | | 1,500 | |
| 5-02420 BUILDING MAINTENANCE | 11,785 | 11,453 | 11,785 | | | 11,785 | | | | | 11,785 | |
| 5-02425 ELEVATOR MAINTENANCE | 2,365 | 2,397 | 2,365 | | | 2,365 | | | | | 2,365 | |
| 5-02430 AIR CONDITIONING/HEATING MAINTENANCE | 1,600 | 1,658 | 1,600 | | | 1,600 | | | | | 1,600 | |
| 5-04043 CONTRACT CLEANING | 5,200 | 5,258 | 5,200 | | | 5,200 | | | | | 5,200 | |
| 5-06100 CONTRIBUTION TO RESERVES | 1,000 | 1,000 | 1,000 | | | 1,000 | | | | | 1,000 | |
| Expense Total | 30,651 | 30,061 | 30,651 | | 999 | 31,650 | 3.26% | | | | 31,650 | |
| Net Expense / (Net Revenue) | 30,651 | 30,061 | 30,651 | | 999 | 31,650 | 3.26% | | | | 31,650 | |

2020 Notes:

5-02101 Natural Gas - Increase to right size budget

5-02320 Janitorial Supplies - Higher costs for cleaning supplies expected

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6560 | Library Facilities | 1,000 | 1,000 | 1,000 |
| Total | | 1,000 | 1,000 | 1,000 |

City of Sarnia 2020 Draft Operating Budget

4902 LAMBTON MALL ROAD LIBRARY

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02101 NATURAL GAS | 1,500 | 1,387 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02102 ELECTRICITY | 5,300 | 5,224 | 5,300 | | | 5,300 | | | | | 5,300 | |
| 5-02420 BUILDING MAINTENANCE | 490 | 244 | 490 | | (490) | | (100.00%) | | | | | |
| 5-05100 FACILITY RENT | 59,500 | 61,344 | 59,500 | | 3,000 | 62,500 | 5.04% | | | | 62,500 | |
| Expense Total | 66,790 | 68,199 | 66,790 | | 2,510 | 69,300 | 3.76% | | | | 69,300 | |
| Net Expense / (Net Revenue) | 66,790 | 68,199 | 66,790 | | 2,510 | 69,300 | 3.76% | | | | 69,300 | |

2020 Notes:

5-05100 Facility Rent - Increase based on estimated rent payments based on the approved 3 year lease ending December 31, 2020 (City Council October 23, 2017)

City of Sarnia 2020 Draft Operating Budget

4903 FAITHORNE HOUSE LIBRARY

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02101 NATURAL GAS | 2,000 | 1,960 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02102 ELECTRICITY | 3,000 | 2,800 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02103 WATER | 1,104 | 1,006 | 1,104 | | | 1,104 | | | | | 1,104 | |
| 5-02420 BUILDING MAINTENANCE | 3,000 | 3,263 | 3,000 | 2,000 | 4,500 | 9,500 | 216.67% | (2,000) | | | 7,500 | (21.05%) |
| 5-02430 AIR CONDITIONING/HEATING MAINTENANCE | 1,000 | 1,199 | 1,000 | | 2,500 | 3,500 | 250.00% | | | | 3,500 | |
| 5-04040 SNOW REMOVAL | 6,000 | 5,758 | 6,000 | | | 6,000 | | | | | 6,000 | |
| 5-06100 CONTRIBUTION TO RESERVES | 1,000 | 1,000 | 1,000 | | | 1,000 | | | | | 1,000 | |
| Expense Total | 17,104 | 16,986 | 17,104 | 2,000 | 7,000 | 26,104 | 52.62% | (2,000) | | | 24,104 | (7.66%) |
| Net Expense / (Net Revenue) | 17,104 | 16,986 | 17,104 | 2,000 | 7,000 | 26,104 | 52.62% | (2,000) | | | 24,104 | (7.66%) |

2020 Notes:

5-02420 Building Maintenance - One time increase \$2,000 for masonry repair work; \$4,500 increase needed due to aging building requiring more regular maintenance and repairs

5-02430 Air Conditioning/Heating Maintenance - Increase needed due to aging infrastructure

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6560 | Library Facilities | 1,000 | 1,000 | 1,000 |
| Total | | 1,000 | 1,000 | 1,000 |

City of Sarnia 2020 Draft Operating Budget

2500 FIRE OFFICERS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00350 FIRE INSPECTIONS & REPORTS | (50,000) | (39,354) | (50,000) | | 5,000 | (45,000) | (10.00%) | | | 1,000 | (44,000) | (2.22%) |
| 4-00366 FIRE SUPPRESSION | (3,990) | (1,582) | (3,990) | | | (3,990) | | | | (240) | (4,230) | 6.02% |
| 4-00367 FIRE CALLS - MINISTRY OF TRANSPORTATION | (10,200) | (9,708) | (10,200) | | | (10,200) | | | | 100 | (10,100) | (0.98%) |
| 4-00368 FIRE SERVICE-AAMJIWNAANG FIRST NATIONS | (79,625) | (79,625) | (79,625) | | (1,725) | (81,350) | 2.17% | | | (2,026) | (83,376) | 2.49% |
| 4-00905 DONATIONS | | (1,712) | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | (31,400) | (24,927) | (31,400) | | 6,400 | (25,000) | (20.38%) | | | (500) | (25,500) | 2.00% |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | | (5,600) | | | | | | | | | | |
| Revenue Total | (175,215) | (162,508) | (175,215) | | 9,675 | (165,540) | (5.52%) | | | (1,666) | (167,206) | 1.01% |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 13,752,007 | 13,843,352 | 13,752,007 | | 117,468 | 13,869,475 | 0.85% | | | 252,035 | 14,121,510 | 1.82% |
| 5-01020 SALARIES - MANDATED TRAINING | 27,808 | 45,468 | 27,808 | | 560 | 28,368 | 2.01% | | | 568 | 28,936 | 2.00% |
| 5-01025 SALARIES - OVERTIME | 511,524 | 1,121,081 | 511,524 | | 365,346 | 876,870 | 71.42% | | | | 876,870 | |
| 5-01100 ACTING RANK | 105,002 | 100,798 | 105,002 | | 6,382 | 111,384 | 6.08% | | | | 111,384 | |
| 5-01115 STAT HOLIDAY PAY | 69,888 | 63,241 | 69,888 | | 2,184 | 72,072 | 3.13% | | | | 72,072 | |
| 5-01130 SEVERANCE PAY | 120,002 | 231,237 | 120,002 | | 60,000 | 180,002 | 50.00% | | | | 180,002 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 2,871,610 | 2,827,780 | 2,871,610 | | 67,151 | 2,938,761 | 2.34% | | | 46,603 | 2,985,364 | 1.59% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 1,103,108 | 1,071,715 | 1,103,108 | | (19,675) | 1,083,433 | (1.78%) | | | 2,835 | 1,086,268 | 0.26% |
| 5-02104 PHONE | 8,100 | 9,565 | 8,100 | | 1,400 | 9,500 | 17.28% | | | 100 | 9,600 | 1.05% |
| 5-02200 GASOLINE | 57,560 | 59,020 | 57,560 | | 1,500 | 59,060 | 2.61% | | | 500 | 59,560 | 0.85% |
| 5-02222 RADIO LICENSE | 3,000 | 3,674 | 3,000 | | 670 | 3,670 | 22.33% | | | 100 | 3,770 | 2.72% |
| 5-02300 OFFICE EXPENSES | 5,500 | 6,072 | 5,500 | | 500 | 6,000 | 9.09% | | | 100 | 6,100 | 1.67% |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 3,000 | 2,909 | 3,000 | | | 3,000 | | | | 100 | 3,100 | 3.33% |
| 5-02303 POSTAGE | 700 | 550 | 700 | | | 700 | | | | | 700 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 1,978 | 1,425 | 1,978 | | | 1,978 | | | | 50 | 2,028 | 2.53% |
| 5-02311 TRAINING & EDUCATION | 60,776 | 57,971 | 60,776 | | 1,224 | 62,000 | 2.01% | | | 500 | 62,500 | 0.81% |
| 5-02321 CLEANING SUPPLIES | 5,000 | 4,837 | 5,000 | | (1,000) | 4,000 | (20.00%) | | | | 4,000 | |
| 5-02322 SAFETY SUPPLIES | 15,000 | 14,697 | 15,000 | | | 15,000 | | | | | 15,000 | |
| 5-02323 SAFETY PROGRAM | 9,750 | 9,320 | 9,750 | | 250 | 10,000 | 2.56% | | | 100 | 10,100 | 1.00% |
| 5-02324 FIRE PREVENTION | 8,185 | 10,508 | 8,185 | | 2,315 | 10,500 | 28.28% | | | 500 | 11,000 | 4.76% |

City of Sarnia 2020 Draft Operating Budget

2500 FIRE OFFICERS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| 5-02325 MONITORING | 11,220 | 10,924 | 11,220 | | | 11,220 | | | | 100 | 11,320 | 0.89% |
| 5-02360 CLOTHING & UNIFORMS | 53,000 | 52,489 | 53,000 | | | 53,000 | | | | 500 | 53,500 | 0.94% |
| 5-02384 RADIO & RADAR | 34,390 | 34,870 | 34,390 | | 910 | 35,300 | 2.65% | | | 700 | 36,000 | 1.98% |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 3,000 | 227 | 3,000 | | (3,000) | | (100.00%) | | | | | |
| 5-02410 EQUIPMENT MAINTENANCE | 18,000 | 17,567 | 18,000 | | 500 | 18,500 | 2.78% | | | 400 | 18,900 | 2.16% |
| 5-02440 VEHICLE MAINTENANCE | 70,000 | 79,284 | 70,000 | | 1,500 | 71,500 | 2.14% | | | 1,000 | 72,500 | 1.40% |
| 5-02460 OPTICOM MAINTENANCE | 2,330 | 2,330 | 2,330 | | | 2,330 | | | | 200 | 2,530 | 8.58% |
| 5-02700 BUNKER GEAR CLEANING & REPAIR | 7,375 | 30,569 | 7,375 | | 30,000 | 37,375 | 406.78% | | | 725 | 38,100 | 1.94% |
| 5-02702 RESPIRATORY PROTECTION PLAN | 19,260 | 19,101 | 19,260 | | 5,740 | 25,000 | 29.80% | | | 1,300 | 26,300 | 5.20% |
| 5-05000 SUNDRY | 2,000 | 1,765 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-05126 MEDICAL EXAMINATIONS | 1,459 | 2,424 | 1,459 | | 1,000 | 2,459 | 68.54% | | | 141 | 2,600 | 5.73% |
| 5-05500 REPLACEMENT EQUIPMENT | 67,000 | 65,816 | 67,000 | | | 67,000 | | | | 1,000 | 68,000 | 1.49% |
| 5-05630 OTHER RECOVERABLE WORK | | 825 | | | | | | | | | | |
| 5-05655 ALLOCATED CENTRAL DISPATCH | 454,000 | 454,000 | 454,000 | | 12,000 | 466,000 | 2.64% | | | 13,000 | 479,000 | 2.79% |
| 5-06100 CONTRIBUTION TO RESERVES | 85,000 | 85,000 | 85,000 | | 2,500 | 87,500 | 2.94% | | | 2,500 | 90,000 | 2.86% |
| 5-39010 EMERGENCY APPARATUS MAINTENANCE | 110,000 | 119,301 | 110,000 | | 9,000 | 119,000 | 8.18% | | | 5,000 | 124,000 | 4.20% |
| Expense Total | 19,677,532 | 20,461,712 | 19,677,532 | | 666,425 | 20,343,957 | 3.39% | | | 330,657 | 20,674,614 | 1.63% |
| Net Expense / (Net Revenue) | 19,502,317 | 20,299,204 | 19,502,317 | | 676,100 | 20,178,417 | 3.47% | | | 328,991 | 20,507,408 | 1.63% |

2020 Notes:

- 4-00350 Fire Inspections & Reports** - Reduce budget based on prior year history
- 4-00368 Fire Service - Aamjiwnaang First Nation** - Increase based on estimated 2% CPI per agreement
- 4-00930 Cost Recovered** - Decrease budget based on prior year history
- 5-01025 Salaries - Overtime** - Increase to overtime to right size budget
- 5-02104 Phone** - Increase to right-size based on prior year history
- 5-02200 Gasoline** - Increase budget per needs of the fire fleet and rising costs of fuel
- 5-02222 Radio License** - Increase based on cost of radio licenses
- 5-02300 Office Expenses** - Increase based on prior year history
- 5-02311 Training & Education** - Increase due to rising costs of training fire personnel

City of Sarnia

2020 Draft Operating Budget

2500 FIRE OFFICERS

- 5-02321 **Cleaning Supplies** - Decrease due to prior year history
- 5-02323 **Safety Program** - Increase due to the needs of the mandatory smoke alarm program
- 5-02324 **Fire Prevention** - Increase to reflect actual cost of the fire prevention program
- 5-02384 **Radio & Radar** - Increase based on historical actuals
- 5-02405 **Office Equipment Maintenance** - Budget dollars transferred to **2550 Fire Stations** equipment maintenance
- 5-02410 **Equipment Maintenance** - Increase based on rising costs of maintaining fire officer equipment
- 5-02440 **Vehicle Maintenance** - Increase to maintain small fire vehicles based on prior year history on annual maintenance costs
- 5-02700 **Bunker Gear Cleaning & Repair** - Increase due to new requirement to inspect bunker gear twice a year
- 5-02702 **Respiratory Protection Plan** - Increase due to regulatory requirements to maintain aging equipment
- 5-05126 **Medical Examinations** - Regulatory requirement; increase due to high costs of medical examinations required for fire officers
- 5-05655 **Allocated Central Dispatch** - Increase per Police budget for dispatch costs
- 5-06100 **Contribution to Reserves** - Increase by \$2,500 per year to be allocated to **6600 Fire Station Reserve**
- 5-39010 **Emergency Apparatus Maintenance** - Increase due to change in technology and rising costs of maintenance

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6510 | Fire Equipment | 85,000 | 85,000 | 85,000 |
| 6600 | Fire Station | 0 | 2,500 | 5,000 |
| Total | | 85,000 | 87,500 | 90,000 |

2021 Notes:

- 4-00350 **Fire Inspections & Reports** - Reduce budget based on prior year history
- 4-00368 **Fire Service - Aamjiwnaang First Nation** - Increase based on estimated 2% CPI per agreement
- 5-02440 **Vehicle Maintenance** - Increase to maintain small fire vehicles based on prior year history on annual maintenance costs
- 5-02702 **Respiratory Protection Plan** - Increase due to regulatory requirements to maintain aging equipment
- 5-05500 **Replacement Equipment** - Increase due to inflation and higher cost of equipment required
- 5-05655 **Allocated Central Dispatch** - Increase per Police budget for dispatch costs
- 5-06100 **Contribution to Reserves** - Increase by \$2,500 per year to be allocated to **6600 Fire Station Reserve**
- 5-39010 **Emergency Apparatus Maintenance** - Increase due to change in technology and rising costs of maintenance

City of Sarnia 2020 Draft Operating Budget

2550 FIRE STATIONS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (185,000) | | (185,000) | | 185,000 | (30,000) | | (30,000) | (83.78%) |
| Revenue Total | | | | (185,000) | | (185,000) | | 185,000 | (30,000) | | (30,000) | (83.78%) |
| EXPENSES | | | | | | | | | | | | |
| 5-02101 NATURAL GAS | 30,000 | 27,390 | 30,000 | | | 30,000 | | | | | 30,000 | |
| 5-02102 ELECTRICITY | 41,000 | 40,880 | 41,000 | | | 41,000 | | | 300 | | 41,300 | 0.73% |
| 5-02103 WATER | 9,000 | 9,273 | 9,000 | | 350 | 9,350 | 3.89% | | | 100 | 9,450 | 1.07% |
| 5-02104 PHONE | 6,000 | 6,868 | 6,000 | | 1,500 | 7,500 | 25.00% | | | 100 | 7,600 | 1.33% |
| 5-02420 BUILDING MAINTENANCE | 74,000 | 91,299 | 74,000 | 185,000 | 2,000 | 261,000 | 252.70% | (185,000) | 30,000 | 77,000 | 183,000 | (29.89%) |
| 5-02435 GROUNDS MAINTENANCE | 3,000 | 3,215 | 3,000 | | 500 | 3,500 | 16.67% | | | 200 | 3,700 | 5.71% |
| 5-05500 REPLACEMENT EQUIPMENT | | 2,855 | | | 3,000 | 3,000 | | | | | 3,000 | |
| Expense Total | 163,000 | 181,780 | 163,000 | 185,000 | 7,350 | 355,350 | 118.01% | (185,000) | 30,000 | 77,700 | 278,050 | (21.75%) |
| Net Expense / (Net Revenue) | 163,000 | 181,780 | 163,000 | | 7,350 | 170,350 | 4.51% | | | 77,700 | 248,050 | 45.61% |

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized

5-02104 Phone - Increase based on historical actuals, due to more technology requiring data in the fire trucks

5-02420 Building Maintenance - Increase due to aging fire stations throughout the City that require ongoing repairs; one time funded by contribution from reserves which includes the following major maintenance: Station 1 guardrails for fall protection, Station 2 repairs to concrete walls & stairway, Station 2 A/C unit replacement, Station 3 repairs to roofing system & drainage, Station 3 replace exterior windows & doors, various other repairs to all fire stations

5-05500 Replacement Equipment - Budget added to fund the purchases of various equipment and furniture required throughout all fire stations

2021 Notes:

5-02420 Building Maintenance - Increase due to aging fire stations throughout the City that require ongoing repairs; one time major repairs include: Station 5 Washrooms, Furnace, A/C Unit

City of Sarnia 2020 Draft Operating Budget

2780 EMERGENCY MANAGEMENT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 122,850 | 98,283 | 122,850 | | 1,796 | 124,646 | 1.46% | | | (23,909) | 100,737 | (19.18%) |
| 5-01120 SERVICE PAY | 500 | 850 | 500 | | | 500 | | | | | 500 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 25,056 | 23,387 | 25,056 | | 621 | 25,677 | 2.48% | | | (4,962) | 20,715 | (19.32%) |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 19,334 | 15,049 | 19,334 | | (239) | 19,095 | (1.24%) | | | (8,153) | 10,942 | (42.70%) |
| 5-01253 CAR ALLOWANCE | 3,242 | 3,243 | 3,242 | | | 3,242 | | | | | 3,242 | |
| 5-02102 ELECTRICITY | 1,500 | 1,414 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02104 PHONE | 11,000 | 12,209 | 11,000 | | 1,000 | 12,000 | 9.09% | | | | 12,000 | |
| 5-02300 OFFICE EXPENSES | 4,180 | 3,261 | 4,180 | | | 4,180 | | | | | 4,180 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 855 | 509 | 855 | | | 855 | | | | | 855 | |
| 5-02302 ADVERTISING | 500 | | 500 | | | 500 | | | | | 500 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 500 | 248 | 500 | | | 500 | | | | | 500 | |
| 5-02311 TRAINING & EDUCATION | 3,100 | 2,290 | 3,100 | | | 3,100 | | | | | 3,100 | |
| 5-02410 EQUIPMENT MAINTENANCE | 5,455 | 5,510 | 5,455 | | 109 | 5,564 | 2.00% | | | | 5,564 | |
| 5-05000 SUNDRY | 200 | 451 | 200 | | | 200 | | | | | 200 | |
| 5-05500 REPLACEMENT EQUIPMENT | 2,550 | 5,267 | 2,550 | | | 2,550 | | | | | 2,550 | |
| 5-06100 CONTRIBUTION TO RESERVES | 15,000 | 15,000 | 15,000 | | 1,000 | 16,000 | 6.67% | | | | 16,000 | |
| Expense Total | 215,822 | 186,971 | 215,822 | | 4,287 | 220,109 | 1.99% | | | (37,024) | 183,085 | (16.82%) |
| Net Expense / (Net Revenue) | 215,822 | 186,971 | 215,822 | | 4,287 | 220,109 | 1.99% | | | (37,024) | 183,085 | (16.82%) |

2020 Notes:

5-02104 Phone - Increase to right size budget

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|----------------------------------|----------------------|-------------------|-------------------|
| 6530 | Emergency Management | 15,000 | 16,000 | 16,000 |
| Total | | 15,000 | 16,000 | 16,000 |

City of Sarnia

2020 Draft Operating Budget

3000 ENGINEERING - ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00901 OTHER FEES & SERVICE CHARGES | (25,000) | (28,513) | (25,000) | | | (25,000) | | | | | (25,000) | |
| 4-00930 COSTS RECOVERED | (3,000) | (2,498) | (3,000) | | | (3,000) | | | | | (3,000) | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | | 326 | | | | | | | | | | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (219,200) | (219,200) | (219,200) | | 5,000 | (214,200) | (2.28%) | | | | (214,200) | |
| Revenue Total | (247,200) | (249,885) | (247,200) | | 5,000 | (242,200) | (2.02%) | | | | (242,200) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 217,389 | 215,626 | 217,389 | | 8,334 | 225,723 | 3.83% | | | 3,529 | 229,252 | 1.56% |
| 5-01025 SALARIES - OVERTIME | | (263) | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 42,524 | 33,425 | 42,524 | | 1,920 | 44,444 | 4.52% | | | 616 | 45,060 | 1.39% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 23,632 | 21,410 | 23,632 | | (2,203) | 21,429 | (9.32%) | | | 124 | 21,553 | 0.58% |
| 5-01253 CAR ALLOWANCE | 1,892 | | 1,892 | | | 1,892 | | | | | 1,892 | |
| 5-02104 PHONE | 7,500 | 7,595 | 7,500 | | | 7,500 | | | | | 7,500 | |
| 5-02300 OFFICE EXPENSES | 10,240 | 9,789 | 10,240 | | | 10,240 | | | | | 10,240 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 6,800 | 4,965 | 6,800 | | | 6,800 | | | | | 6,800 | |
| 5-02302 ADVERTISING | | 786 | | | | | | | | | | |
| 5-02303 POSTAGE | 1,250 | 5,602 | 1,250 | | | 1,250 | | | | | 1,250 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 190 | 94 | 190 | | | 190 | | | | | 190 | |
| 5-02311 TRAINING & EDUCATION | 7,000 | 5,215 | 7,000 | | (2,000) | 5,000 | (28.57%) | | | | 5,000 | |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 500 | 370 | 500 | | | 500 | | | | | 500 | |
| 5-04910 OTHER PURCHASED SERVICES | 1,000 | 502 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,500 | 1,476 | 1,500 | | | 1,500 | | | | | 1,500 | |
| Expense Total | 321,417 | 306,592 | 321,417 | | 6,051 | 327,468 | 1.88% | | | 4,269 | 331,737 | 1.30% |
| Net Expense / (Net Revenue) | 74,217 | 56,707 | 74,217 | | 11,051 | 85,268 | 14.89% | | | 4,269 | 89,537 | 5.01% |

2020 Notes:

- 4-00939 Costs Recovered - Interdepartmental** - Decrease based on cost of service to Water and Sewer departments
- 5-02311 Training & Education** - Reduction based on expected training plan needs

City of Sarnia 2020 Draft Operating Budget

3033 ENGINEERING - DESIGN

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | (502,574) | (477,945) | (502,574) | | (100,680) | (603,254) | 20.03% | | | | (603,254) | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (205,014) | (205,014) | (205,014) | | 2,282 | (202,732) | (1.11%) | | | (14,224) | (216,956) | 7.02% |
| Revenue Total | (707,588) | (682,959) | (707,588) | | (98,398) | (805,986) | 13.91% | | | (14,224) | (820,210) | 1.76% |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 379,165 | 378,911 | 379,165 | | 88,991 | 468,156 | 23.47% | | | 11,590 | 479,746 | 2.48% |
| 5-01025 SALARIES - OVERTIME | 5,072 | 6,005 | 5,072 | | | 5,072 | | | | | 5,072 | |
| 5-01030 SALARIES - CASUAL | 36,400 | 18,200 | 36,400 | | | 36,400 | | | | | 36,400 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 81,988 | 78,890 | 81,988 | | 19,613 | 101,601 | 23.92% | | | 2,227 | 103,828 | 2.19% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 49,268 | 46,344 | 49,268 | | 5,029 | 54,297 | 10.21% | | | 407 | 54,704 | 0.75% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,200 | 1,373 | 1,200 | | | 1,200 | | | | | 1,200 | |
| 5-02002 GRAPHIC PRINTING & SUPPLIES | 1,460 | 1,210 | 1,460 | | | 1,460 | | | | | 1,460 | |
| 5-02220 VEHICLE EXPENSE | 15,235 | 15,235 | 15,235 | | (15,235) | | (100.00%) | | | | | |
| 5-02300 OFFICE EXPENSES | 1,000 | 502 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02311 TRAINING & EDUCATION | 10,000 | 9,869 | 10,000 | | | 10,000 | | | | | 10,000 | |
| 5-02388 OVERTIME MEALS | | 107 | | | | | | | | | | |
| 5-05500 REPLACEMENT EQUIPMENT | 4,000 | 3,512 | 4,000 | | | 4,000 | | | | | 4,000 | |
| 5-05650 ALLOCATED ADMINISTRATION | 122,800 | 122,800 | 122,800 | | | 122,800 | | | | | 122,800 | |
| Expense Total | 707,588 | 682,958 | 707,588 | | 98,398 | 805,986 | 13.91% | | | 14,224 | 820,210 | 1.76% |
| Net Expense / (Net Revenue) | | (1) | | | | | | | | | | |

2020 Notes:

4-00930 Costs Recovered - Increase to recover the cost of a new design technologist from capital projects that are being funded by various grants including the Disaster Mitigation Fund

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer departments

5-01### Salaries & Benefits - Increase 1.0 FTE for a design technician for the capital projects that are funded through grants; offset by **4-00930 Costs Recovered**

5-02220 Vehicle Expense - Eliminate one underutilized vehicle

2021 Notes:

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer departments

City of Sarnia 2020 Draft Operating Budget

3034 ENGINEERING - TRAFFIC

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00901 OTHER FEES & SERVICE CHARGES | (4,000) | (14,478) | (4,000) | | | (4,000) | | | | | (4,000) | |
| 4-00930 COSTS RECOVERED | (3,400) | (3,250) | (3,400) | | | (3,400) | | | | | (3,400) | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (75,000) | (74,477) | (75,000) | | (5,000) | (80,000) | 6.67% | | | | (80,000) | |
| 4-00936 COSTS RECOVERED - OTHER | | (63,666) | | | | | | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (39,000) | | (39,000) | | 39,000 | | | | (100.00%) |
| Revenue Total | (82,400) | (155,871) | (82,400) | (39,000) | (5,000) | (126,400) | 53.40% | 39,000 | | | (87,400) | (30.85%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 79,638 | 75,500 | 79,638 | | 4,009 | 83,647 | 5.03% | | | 1,255 | 84,902 | 1.50% |
| 5-01025 SALARIES - OVERTIME | | (1,830) | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | | 30,507 | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 16,467 | 17,775 | 16,467 | | 1,049 | 17,516 | 6.37% | | | 247 | 17,763 | 1.41% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 10,772 | 10,629 | 10,772 | | (870) | 9,902 | (8.08%) | | | 44 | 9,946 | 0.44% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,000 | 471 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02102 ELECTRICITY | 14,000 | 14,325 | 14,000 | | 1,000 | 15,000 | 7.14% | | | | 15,000 | |
| 5-02220 VEHICLE EXPENSE | 15,235 | 15,235 | 15,235 | | (6,635) | 8,600 | (43.55%) | | | | 8,600 | |
| 5-02311 TRAINING & EDUCATION | 4,000 | 2,965 | 4,000 | | (500) | 3,500 | (12.50%) | | | | 3,500 | |
| 5-02466 CONTRACT EXPENSE | 365,000 | 365,127 | 365,000 | | 8,500 | 373,500 | 2.33% | | | 8,500 | 382,000 | 2.28% |
| 5-03005 MATERIALS | | | | | 5,000 | 5,000 | | | | | 5,000 | |
| 5-04040 SNOW REMOVAL | | | | | 15,000 | 15,000 | | | | | 15,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 20,000 | 18,480 | 20,000 | | (10,000) | 10,000 | (50.00%) | | | | 10,000 | |
| 5-05630 OTHER RECOVERABLE WORK | | 71,697 | | | | | | | | | | |
| 5-46008 TRAFFIC SIGNAL MAINTENANCE | 191,000 | 235,480 | 191,000 | | 39,000 | 230,000 | 20.42% | | | | 230,000 | |
| Expense Total | 717,112 | 856,361 | 717,112 | | 55,553 | 772,665 | 7.75% | | | 10,046 | 782,711 | 1.30% |
| Net Expense / (Net Revenue) | 634,712 | 700,490 | 634,712 | (39,000) | 50,553 | 646,265 | 1.82% | 39,000 | | 10,046 | 695,311 | 7.59% |

City of Sarnia

2020 Draft Operating Budget

3034 ENGINEERING - TRAFFIC

2020 Notes:

4-00901 Costs Recovered - Other Municipalities - Increase to right size budget; performing more work on behalf of other municipalities to maintain aging traffic signal infrastructure

4-06220 Contribution from Reserves - Utilizing the new reserve contribution for Asset Management Replacement & Rehabilitation added in **2490 Corporate Municipal** to fund the increase in **5-46008 Traffic Signal Maintenance** required to rehabilitate aging traffic infrastructure

5-02102 Electricity - Increase to right size budget

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02311 Training & Education - Decrease to right size budget

5-02466 Contract Expense - Contractual increase for crossing guards

5-03005 Materials - New budget for traffic calming

5-04040 Snow Removal - Separated budget from **5-04910 Other Purchased Services** for reporting consistency and increased due to new contract price

5-04910 Other Purchased Services - Transfer budget to **5-04030 Snow Removal**

5-46008 Traffic Signal Maintenance - Asset management related increase based on historical actual's to maintain aging infrastructure; offset by **4-06220 Contribution from Reserves** for 2020

2021 Notes:

5-02466 Contract Expense - Contractual increase for crossing guards

City of Sarnia

2020 Draft Operating Budget

3035 ENGINEERING - DEVELOPMENT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00901 OTHER FEES & SERVICE CHARGES | (70,000) | (70,432) | (70,000) | | | (70,000) | | | | | (70,000) | |
| 4-00930 COSTS RECOVERED | (266,213) | (238,868) | (266,213) | | | (266,213) | | | | | (266,213) | |
| 4-00936 COSTS RECOVERED - OTHER | (60,000) | (57,176) | (60,000) | | (15,000) | (75,000) | 25.00% | | | | (75,000) | |
| Revenue Total | (396,213) | (366,476) | (396,213) | | (15,000) | (411,213) | 3.79% | | | | (411,213) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 272,865 | 281,668 | 272,865 | | 11,727 | 284,592 | 4.30% | | | 4,367 | 288,959 | 1.53% |
| 5-01025 SALARIES - OVERTIME | 5,072 | 2,371 | 5,072 | | | 5,072 | | | | | 5,072 | |
| 5-01030 SALARIES - CASUAL | 9,709 | 4,854 | 9,709 | | 1 | 9,710 | 0.01% | | | | 9,710 | |
| 5-01050 WAGES | 189,280 | 150,299 | 189,280 | | | 189,280 | | | | (728) | 188,552 | (0.38%) |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 73,616 | 73,238 | 73,616 | | 3,301 | 76,917 | 4.48% | | | 792 | 77,709 | 1.03% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 32,353 | 32,299 | 32,353 | | (2,887) | 29,466 | (8.92%) | | | 154 | 29,620 | 0.52% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,500 | 1,412 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02104 PHONE | | 642 | | | | | | | | | | |
| 5-02220 VEHICLE EXPENSE | 32,230 | 32,845 | 32,230 | | (14,930) | 17,300 | (46.32%) | | | | 17,300 | |
| 5-02311 TRAINING & EDUCATION | 5,000 | 3,891 | 5,000 | | (500) | 4,500 | (10.00%) | | | | 4,500 | |
| 5-04910 OTHER PURCHASED SERVICES | 20,000 | 19,905 | 20,000 | | | 20,000 | | | | | 20,000 | |
| 5-05505 NEW EQUIPMENT | 1,000 | 556 | 1,000 | | | 1,000 | | | | | 1,000 | |
| Expense Total | 642,625 | 603,980 | 642,625 | | (3,288) | 639,337 | (0.51%) | | | 4,585 | 643,922 | 0.72% |
| Net Expense / (Net Revenue) | 246,412 | 237,504 | 246,412 | | (18,288) | 228,124 | (7.42%) | | | 4,585 | 232,709 | 2.01% |

2020 Notes:

4-00936 Costs Recovered - Other - Increase to right size budget based on historical trend

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02311 Training & Education - Decrease budget based on expected training plan

City of Sarnia

2020 Draft Operating Budget

3036 ENGINEERING - CONSTRUCTION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | (460,943) | (468,697) | (460,943) | | (132,307) | (593,250) | 28.70% | | | | (593,250) | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (106,297) | (106,298) | (106,297) | | 29,541 | (76,756) | (27.79%) | | | (8,622) | (85,378) | 11.23% |
| Revenue Total | (567,240) | (574,995) | (567,240) | | (102,766) | (670,006) | 18.12% | | | (8,622) | (678,628) | 1.29% |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 348,764 | 348,885 | 348,764 | | 110,420 | 459,184 | 31.66% | | | 7,086 | 466,270 | 1.54% |
| 5-01025 SALARIES - OVERTIME | | 16,326 | | | 15,016 | 15,016 | | | | | 15,016 | |
| 5-01030 SALARIES - CASUAL | 15,016 | 7,508 | 15,016 | | (15,016) | | (100.00%) | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 72,650 | 73,542 | 72,650 | | 22,169 | 94,819 | 30.51% | | | 1,287 | 96,106 | 1.36% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 44,202 | 44,181 | 44,202 | | 5,885 | 50,087 | 13.31% | | | 249 | 50,336 | 0.50% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,900 | 2,004 | 1,900 | | | 1,900 | | | | | 1,900 | |
| 5-02220 VEHICLE EXPENSE | 71,708 | 71,708 | 71,708 | | (35,708) | 36,000 | (49.80%) | | | | 36,000 | |
| 5-02311 TRAINING & EDUCATION | 10,000 | 7,524 | 10,000 | | (2,000) | 8,000 | (20.00%) | | | | 8,000 | |
| 5-02388 OVERTIME MEALS | | 566 | | | 2,000 | 2,000 | | | | | 2,000 | |
| 5-05505 NEW EQUIPMENT | 3,000 | 2,750 | 3,000 | | | 3,000 | | | | | 3,000 | |
| Expense Total | 567,240 | 574,994 | 567,240 | | 102,766 | 670,006 | 18.12% | | | 8,622 | 678,628 | 1.29% |
| Net Expense / (Net Revenue) | | (1) | | | | | | | | | | |

3036 Engineering - Construction is a net zero budget department; Activities of this department are related to capital projects and recovered through the capital projects budget as well as a transfer from the water and sewer budget for the costs associated with construction for water and sewer related activities.

2020 Notes:

4-00930 Costs Recovered - Increase to recover the cost of a new project manager from capital projects that are being funded by various grants including the Disaster Mitigation Fund

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer departments

5-01### Salaries & Benefits - Increase 1.0 FTE for a project manager for the capital projects that are funded through grants; offset by **4-00930 Costs Recovered**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel,

insurance and the operating costs of the garage

5-02311 Training & Education - Reduction based on expected staff training plan

5-02388 Overtime Meals - New budget based on historical actual's

2021 Notes:

4-00939 Costs Recovered - Interdepartmental - Increase based on cost of service to Water and Sewer departments

City of Sarnia

2020 Draft Operating Budget

3037 SHORELINE PROTECTION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|----------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-03005 MATERIALS | | 1,374 | | | | | | | | | | |
| 5-04910 OTHER PURCHASED SERVICES | | 463,100 | | | | | | | | | | |
| Expense Total | | 464,474 | | | | | | | | | | |
| Net Expense / (Net Revenue) | | 464,474 | | | | | | | | | | |

City of Sarnia

2020 Draft Operating Budget

3040 MUNICIPAL DRAINS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00750 PROVINCIAL SUBSIDY | (52,137) | (52,137) | (52,137) | | | (52,137) | | | | | (52,137) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (6,450) | | (6,450) | | 6,450 | (4,300) | | (4,300) | (33.33%) |
| Revenue Total | (52,137) | (52,137) | (52,137) | (6,450) | | (58,587) | 12.37% | 6,450 | (4,300) | | (56,437) | (3.67%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 41,210 | 41,198 | 41,210 | | 607 | 41,817 | 1.47% | | | | 41,817 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 8,513 | 8,090 | 8,513 | | 249 | 8,762 | 2.92% | | | | 8,762 | |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 5,446 | 5,404 | 5,446 | | (494) | 4,952 | (9.07%) | | | | 4,952 | |
| 5-02220 VEHICLE EXPENSE | | | | | 6,450 | 6,450 | | | | 2,150 | 8,600 | 33.33% |
| 5-02303 POSTAGE | | 83 | | | | | | | | | | |
| 5-02311 TRAINING & EDUCATION | 2,000 | 1,867 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02480 MAINTENANCE | 24,000 | 24,091 | 24,000 | | | 24,000 | | | | | 24,000 | |
| 5-06100 CONTRIBUTION TO RESERVES | 200,000 | 200,000 | 200,000 | | | 200,000 | | | | | 200,000 | |
| Expense Total | 281,169 | 280,733 | 281,169 | | 6,812 | 287,981 | 2.42% | | | 2,150 | 290,131 | 0.75% |
| Net Expense / (Net Revenue) | 229,032 | 228,596 | 229,032 | (6,450) | 6,812 | 229,394 | 0.16% | 6,450 | (4,300) | 2,150 | 233,694 | 1.87% |

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

| Source | 5-06100 Contribution to Reserves | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|--------------|--|----------------------|-------------------|-------------------|
| 6619 | Municipal Drain Rehabilitation Reserve | 200,000 | 200,000 | 200,000 |
| Total | | 200,000 | 200,000 | 200,000 |

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Draft Operating Budget

3300 STREET LIGHTING

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-------------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02102 ELECTRICITY | 970,000 | 795,302 | 970,000 | | (140,000) | 830,000 | (14.43%) | | | | 830,000 | |
| 5-02400 REPAIRS & MAINTENANCE | 260,000 | 253,648 | 260,000 | | | 260,000 | | | | | 260,000 | |
| Expense Total | 1,230,000 | 1,048,950 | 1,230,000 | | (140,000) | 1,090,000 | (11.38%) | | | | 1,090,000 | |
| Net Expense / (Net Revenue) | 1,230,000 | 1,048,950 | 1,230,000 | | (140,000) | 1,090,000 | (11.38%) | | | | 1,090,000 | |

2020 Notes:

5-02102 Electricity - Right size budget based on savings from conversion to LED streetlights

City of Sarnia

2020 Draft Operating Budget

3005 PUBLIC WORKS ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | | (5,525) | | | | | | | | | | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (705,200) | (705,200) | (705,200) | | (15,600) | (720,800) | 2.21% | | | | (720,800) | |
| 4-06220 CONTRIBUTION FROM RESERVES | (100,000) | (100,000) | (100,000) | | | (100,000) | | | | | (100,000) | |
| Revenue Total | (805,200) | (810,725) | (805,200) | | (15,600) | (820,800) | 1.94% | | | | (820,800) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 742,663 | 753,411 | 742,663 | | 44,968 | 787,631 | 6.05% | | | 14,140 | 801,771 | 1.80% |
| 5-01025 SALARIES - OVERTIME | | 3,863 | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | | 12,653 | | | | | | | | | | |
| 5-01050 WAGES | | | | | 24,622 | 24,622 | | | | 238 | 24,860 | 0.97% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 151,210 | 154,900 | 151,210 | | 14,794 | 166,004 | 9.78% | | | 2,735 | 168,739 | 1.65% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 88,505 | 85,374 | 88,505 | | (2,981) | 85,524 | (3.37%) | | | 408 | 85,932 | 0.48% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 3,100 | 3,039 | 3,100 | | | 3,100 | | | | | 3,100 | |
| 5-02104 PHONE | 3,500 | 4,921 | 3,500 | | 1,500 | 5,000 | 42.86% | | | | 5,000 | |
| 5-02220 VEHICLE EXPENSE | 59,834 | 59,834 | 59,834 | | (37,634) | 22,200 | (62.90%) | | | | 22,200 | |
| 5-02300 OFFICE EXPENSES | 14,000 | 14,619 | 14,000 | | 6,000 | 20,000 | 42.86% | | | 400 | 20,400 | 2.00% |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 2,780 | 3,096 | 2,780 | | | 2,780 | | | | | 2,780 | |
| 5-02311 TRAINING & EDUCATION | 4,940 | 6,659 | 4,940 | | 1,560 | 6,500 | 31.58% | | | | 6,500 | |
| 5-02388 OVERTIME MEALS | | 31 | | | | | | | | | | |
| 5-05500 REPLACEMENT EQUIPMENT | 10,770 | 9,040 | 10,770 | | (1,770) | 9,000 | (16.43%) | | | | 9,000 | |
| Expense Total | 1,081,302 | 1,111,440 | 1,081,302 | | 51,059 | 1,132,361 | 4.72% | | | 17,921 | 1,150,282 | 1.58% |
| Net Expense / (Net Revenue) | 276,102 | 300,715 | 276,102 | | 35,459 | 311,561 | 12.84% | | | 17,921 | 329,482 | 5.75% |

2020 Notes:

4-00939 Costs Recovered - Interdepartmental - Decrease based on cost of service to Water and Sewer departments

5-01#### Salaries & Benefits - Reallocate 0.33 student FTE from **3010 Streets Maintenance - Urban**; Reallocated 1.0 FTE to **3501 Pump Station Maintenance**; Reallocate 1.0 FTE from **3880 Garbage**; Reallocate 0.67 FTE to **3600 Storm Sewer Maintenance**

5-02104 Phone - Increase to right size budget based on historical actuals

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02300 Office Expenses - Increase to right size budget based on historical actuals

5-02311 Training & Education - Increase to right size budget based on expected staff training plan

5-05500 Replacement Equipment - Decrease to right size budget based on historical actuals and department needs

City of Sarnia

2020 Draft Operating Budget

3008 ROADS MAINTENANCE - RURAL

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (197,665) | | (197,665) | | 197,665 | (131,832) | | (131,832) | (33.31%) |
| Revenue Total | | | | (197,665) | | (197,665) | | 197,665 | (131,832) | | (131,832) | (33.31%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 87,804 | 87,752 | 87,804 | | 6,010 | 93,814 | 6.84% | | | 3,238 | 97,052 | 3.45% |
| 5-01050 WAGES | 291,761 | 303,021 | 291,761 | | 15,857 | 307,618 | 5.43% | | | 4,636 | 312,254 | 1.51% |
| 5-01055 WAGES - OVERTIME | | 3,671 | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 75,020 | 78,432 | 75,020 | | 10,203 | 85,223 | 13.60% | | | 1,451 | 86,674 | 1.70% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 52,012 | 56,496 | 52,012 | | 8,140 | 60,152 | 15.65% | | | 277 | 60,429 | 0.46% |
| 5-02220 VEHICLE EXPENSE | 114,547 | 114,547 | 114,547 | | 197,665 | 312,212 | 172.56% | | | 66,000 | 378,212 | 21.14% |
| 5-02311 TRAINING & EDUCATION | 5,000 | 4,436 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02388 OVERTIME MEALS | 925 | 639 | 925 | | | 925 | | | | | 925 | |
| 5-03005 MATERIALS | 15,000 | 15,739 | 15,000 | | | 15,000 | | | | | 15,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 222,000 | 227,180 | 222,000 | | | 222,000 | | | | | 222,000 | |
| Expense Total | 864,069 | 891,913 | 864,069 | | 237,875 | 1,101,944 | 27.53% | | | 75,602 | 1,177,546 | 6.86% |
| Net Expense / (Net Revenue) | 864,069 | 891,913 | 864,069 | (197,665) | 237,875 | 904,279 | 4.65% | 197,665 | (131,832) | 75,602 | 1,045,714 | 15.64% |

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 2020 increase to **5-02220 Vehicle Expense**

5-01### Salaries & Benefits - Reallocate 1.0 FTE from **3010 Street Maintenance - Urban**; Reallocated 1.0 PTE

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Draft Operating Budget

3009 STREETS MAINTENANCE - CONCRETE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (53,195) | | (53,195) | | 53,195 | (15,463) | | (15,463) | (70.93%) |
| Revenue Total | | | | (53,195) | | (53,195) | | 53,195 | (15,463) | | (15,463) | (70.93%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 94,247 | 94,199 | 94,247 | | 1,369 | 95,616 | 1.45% | | | 1,434 | 97,050 | 1.50% |
| 5-01050 WAGES | 250,042 | 221,559 | 250,042 | | 57,200 | 307,242 | 22.88% | | | 4,631 | 311,873 | 1.51% |
| 5-01055 WAGES - OVERTIME | | 5,742 | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 71,647 | 66,655 | 71,647 | | 13,655 | 85,302 | 19.06% | | | 1,148 | 86,450 | 1.35% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 52,450 | 46,778 | 52,450 | | 7,753 | 60,203 | 14.78% | | | 213 | 60,416 | 0.35% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 500 | 1,943 | 500 | | 3,000 | 3,500 | 600.00% | | | | 3,500 | |
| 5-02220 VEHICLE EXPENSE | 92,974 | 92,974 | 92,974 | | 23,195 | 116,169 | 24.95% | | | 7,731 | 123,900 | 6.65% |
| 5-02311 TRAINING & EDUCATION | 5,000 | 4,169 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02388 OVERTIME MEALS | 925 | 478 | 925 | | | 925 | | | | | 925 | |
| 5-03005 MATERIALS | 40,000 | 32,009 | 40,000 | | | 40,000 | | | | | 40,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 80,000 | 123,138 | 80,000 | | 30,000 | 110,000 | 37.50% | | | | 110,000 | |
| Expense Total | 687,785 | 689,644 | 687,785 | | 136,172 | 823,957 | 19.80% | | | 15,157 | 839,114 | 1.84% |
| Net Expense / (Net Revenue) | 687,785 | 689,644 | 687,785 | (53,195) | 136,172 | 770,762 | 12.06% | 53,195 | (15,463) | 15,157 | 823,651 | 6.86% |

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the \$23,195 2020 increase to **5-02220 Vehicle Expense**; offsetting the \$30,000 increase to **5-04910 Other Purchased Services**

5-01### Salaries & Benefits - Reallocated 1.0 FTE from **3500 Sanitary Sewer Maintenance**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-01254 Clothing/Boot Allowance - Increase to right size budget based on contractual obligations

5-04910 Other Purchased Services - Increase to address sidewalk trip hazards in accordance with minimum maintenance standards O.Reg 366/18. (Asset management); offset by **4-06220 Contribution from Reserves** in 2020

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia 2020 Draft Operating Budget

3010 STREETS MAINTENANCE - URBAN

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | (30,000) | (50,892) | (30,000) | | | (30,000) | | | | | (30,000) | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (152,375) | (149,827) | (152,375) | | | (152,375) | | | | | (152,375) | |
| 4-00936 COSTS RECOVERED - OTHER | (2,575) | (4,674) | (2,575) | | | (2,575) | | | | | (2,575) | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (702,708) | (702,708) | (702,708) | | | (702,708) | | | | | (702,708) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (93,388) | | (93,388) | | 93,388 | (36,258) | | (36,258) | (61.17%) |
| Revenue Total | (887,658) | (908,101) | (887,658) | (93,388) | | (981,046) | 10.52% | 93,388 | (36,258) | | (923,916) | (5.82%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 94,247 | 94,193 | 94,247 | | 1,369 | 95,616 | 1.45% | | | 1,434 | 97,050 | 1.50% |
| 5-01025 SALARIES - OVERTIME | | 14,169 | | | | | | | | | | |
| 5-01050 WAGES | 833,435 | 812,492 | 833,435 | | (49,498) | 783,937 | (5.94%) | | | 12,046 | 795,983 | 1.54% |
| 5-01055 WAGES - OVERTIME | 63,168 | 48,678 | 63,168 | | | 63,168 | | | | | 63,168 | |
| 5-01060 WAGES - CASUAL | 67,950 | 33,975 | 67,950 | | (9,710) | 58,240 | (14.29%) | | | | 58,240 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 198,714 | 194,713 | 198,714 | | (7,629) | 191,085 | (3.84%) | | | 2,644 | 193,729 | 1.38% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 144,153 | 138,350 | 144,153 | | (14,154) | 129,999 | (9.82%) | | | 475 | 130,474 | 0.37% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 500 | 6,832 | 500 | | 7,000 | 7,500 | 1,400.00% | | | | 7,500 | |
| 5-02220 VEHICLE EXPENSE | 292,183 | 292,183 | 292,183 | | 54,388 | 346,571 | 18.61% | | | 18,129 | 364,700 | 5.23% |
| 5-02311 TRAINING & EDUCATION | 7,000 | 7,000 | 7,000 | | | 7,000 | | | | | 7,000 | |
| 5-02388 OVERTIME MEALS | 4,939 | 3,503 | 4,939 | | | 4,939 | | | | | 4,939 | |
| 5-02435 GROUNDS MAINTENANCE | | | | | 15,000 | 15,000 | | | | | 15,000 | |
| 5-03005 MATERIALS | 340,000 | 330,631 | 340,000 | | | 340,000 | | | | | 340,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 101,000 | 174,082 | 101,000 | | 39,000 | 140,000 | 38.61% | | | | 140,000 | |
| Expense Total | 2,147,289 | 2,150,801 | 2,147,289 | | 35,766 | 2,183,055 | 1.67% | | | 34,728 | 2,217,783 | 1.59% |
| Net Expense / (Net Revenue) | 1,259,631 | 1,242,700 | 1,259,631 | (93,388) | 35,766 | 1,202,009 | (4.57%) | 93,388 | (36,258) | 34,728 | 1,293,867 | 7.64% |

City of Sarnia

2020 Draft Operating Budget

3010 STREETS MAINTENANCE - URBAN

2020 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting \$54,388 in 2020 for **5-02220 Vehicle Expense** increase; offsetting \$39,000 in 2020 for **5-04910 Other Purchased Services** increase

5-01### Salaries & Benefits - Reallocate 0.33 STU FTE to **3005 Public Works - Admin**; Reallocate 1.0 FTE to **3008 Roads Maintenance - Rural**

5-01254 Clothing/Boot Allowance - Increase to right size budget per contractual obligations

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02435 Grounds Maintenance - Budget established to fund the cutting of the grass along Lakeshore at Mandaumin per Council request (City Council July 8, 2019)

5-04910 Other Purchased Services - Increase based on historical actuals and increased costs to maintain deteriorating roads (Asset management); offset with **4-06220 Contribution from Reserves** for 2020

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia 2020 Draft Operating Budget

3011 WINTER MAINTENANCE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (305,000) | (495,219) | (305,000) | | (50,000) | (355,000) | 16.39% | | | | (355,000) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (26,796) | | (26,796) | | 26,796 | (19,364) | | (19,364) | (27.74%) |
| Revenue Total | (305,000) | (495,219) | (305,000) | (26,796) | (50,000) | (381,796) | 25.18% | 26,796 | (19,364) | | (374,364) | (1.95%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01055 WAGES - OVERTIME | 154,790 | 205,242 | 154,790 | | 100,000 | 254,790 | 64.60% | | | 54,788 | 309,578 | 21.50% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 3,016 | 25,022 | 3,016 | | | 3,016 | | | | 3,018 | 6,034 | 100.07% |
| 5-02220 VEHICLE EXPENSE | 409,772 | 409,772 | 409,772 | | 26,796 | 436,568 | 6.54% | | | 8,932 | 445,500 | 2.05% |
| 5-02388 OVERTIME MEALS | 7,000 | 11,723 | 7,000 | | | 7,000 | | | | | 7,000 | |
| 5-03005 MATERIALS | 675,000 | 647,311 | 675,000 | | | 675,000 | | | | | 675,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 300,000 | 277,452 | 300,000 | | (100,000) | 200,000 | (33.33%) | | | | 200,000 | |
| Expense Total | 1,549,578 | 1,576,522 | 1,549,578 | | 26,796 | 1,576,374 | 1.73% | | | 66,738 | 1,643,112 | 4.23% |
| Net Expense / (Net Revenue) | 1,244,578 | 1,081,303 | 1,244,578 | (26,796) | (23,204) | 1,194,578 | (4.02%) | 26,796 | (19,364) | 66,738 | 1,268,748 | 6.21% |

2020 Notes:

4-00931 Costs Recovered - Other Municipalities - Increase based on prior year amounts collected for snow removal provided by the City for other municipalities

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting increase in 2020 for **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-04910 Other Purchased Services - Transferred to **5-01055 Wages - Overtime** as more in-house resources utilized instead of outsourced

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase in **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Draft Operating Budget

3015 WORKS CENTRE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | (1,500) | (8,346) | (1,500) | | | (1,500) | | | | | (1,500) | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | | (50,108) | | | | | | | | | | |
| 4-00936 COSTS RECOVERED - OTHER | (95,000) | (106,003) | (95,000) | | | (95,000) | | | | | (95,000) | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (786,470) | (786,470) | (786,470) | | | (786,470) | | | | | (786,470) | |
| 4-00940 SALE OF MATERIALS | (5,000) | (3,132) | (5,000) | | | (5,000) | | | | | (5,000) | |
| 4-06220 CONTRIBUTION FROM RESERVES | (590,308) | (536,009) | (590,308) | | (4,435) | (594,743) | 0.75% | | | (17,656) | (612,399) | 2.97% |
| Revenue Total | (1,478,278) | (1,490,068) | (1,478,278) | | (4,435) | (1,482,713) | 0.30% | | | (17,656) | (1,500,369) | 1.19% |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 105,948 | 105,900 | 105,948 | | 5,151 | 111,099 | 4.86% | | | 1,766 | 112,865 | 1.59% |
| 5-01050 WAGES | 643,123 | 640,043 | 643,123 | | (32,720) | 610,403 | (5.09%) | | | 9,200 | 619,603 | 1.51% |
| 5-01055 WAGES - OVERTIME | 32,994 | 53,918 | 32,994 | | | 32,994 | | | | | 32,994 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 156,279 | 163,126 | 156,279 | | (3,765) | 152,514 | (2.41%) | | | 2,105 | 154,619 | 1.38% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 115,298 | 108,797 | 115,298 | | (13,033) | 102,265 | (11.30%) | | | 385 | 102,650 | 0.38% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 29,000 | 9,637 | 29,000 | | (10,000) | 19,000 | (34.48%) | | | | 19,000 | |
| 5-01256 TOOL ALLOWANCE | 5,000 | 5,236 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02101 NATURAL GAS | 17,500 | 23,779 | 17,500 | | 5,000 | 22,500 | 28.57% | | | 500 | 23,000 | 2.22% |
| 5-02102 ELECTRICITY | 58,000 | 57,990 | 58,000 | | | 58,000 | | | | 1,200 | 59,200 | 2.07% |
| 5-02104 PHONE | 13,000 | 13,591 | 13,000 | | | 13,000 | | | | | 13,000 | |
| 5-02220 VEHICLE EXPENSE | 77,298 | 77,355 | 77,298 | | 41,002 | 118,300 | 53.04% | | | | 118,300 | |
| 5-02222 RADIO LICENSE | 33,000 | 36,749 | 33,000 | | | 33,000 | | | | | 33,000 | |
| 5-02300 OFFICE EXPENSES | 4,970 | 5,026 | 4,970 | | | 4,970 | | | | | 4,970 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 3,950 | 2,987 | 3,950 | | | 3,950 | | | | | 3,950 | |
| 5-02311 TRAINING & EDUCATION | 8,668 | 7,695 | 8,668 | | | 8,668 | | | | | 8,668 | |
| 5-02360 CLOTHING & UNIFORMS | 7,500 | 7,358 | 7,500 | | | 7,500 | | | | | 7,500 | |
| 5-02388 OVERTIME MEALS | 3,000 | 3,914 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02420 BUILDING MAINTENANCE | 82,200 | 87,503 | 82,200 | | 12,800 | 95,000 | 15.57% | | | 2,000 | 97,000 | 2.11% |
| 5-03002 OTHER OPERATING SUPPLIES | 15,550 | 14,153 | 15,550 | | | 15,550 | | | | | 15,550 | |
| 5-04043 CONTRACT CLEANING | 34,500 | 34,055 | 34,500 | | | 34,500 | | | | | 34,500 | |
| 5-04910 OTHER PURCHASED SERVICES | 30,000 | 29,785 | 30,000 | | | 30,000 | | | | 500 | 30,500 | 1.67% |

City of Sarnia 2020 Draft Operating Budget

3015 WORKS CENTRE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| 5-05500 REPLACEMENT EQUIPMENT | 1,500 | 1,473 | 1,500 | | | 1,500 | | | | | 1,500 | |
| Expense Total | 1,478,278 | 1,490,070 | 1,478,278 | | 4,435 | 1,482,713 | 0.30% | | | 17,656 | 1,500,369 | 1.19% |
| Net Expense / (Net Revenue) | | 2 | | | | | | | | | | |

3015 Works Centre is a net zero budget; this cost centre is funded through recoveries of wages used to repair Fire and Police vehicles, through interdepartmental transfers to allocate costs to Water and Sewer budgets based on services provided to water and sewer as well as a transfer from **6525 Works Equipment Reserve** to balance the department to zero.

2020 Notes:

4-06220 Contribution from Reserves - Increase to balance overall budget to zero

5-01### Salaries & Benefits - Reduce 1.0 FTE

5-01254 Clothing/Boot Allowance - Decrease to right size budget based on contractual obligations

5-02101 Natural Gas - Increase to right size budget

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Increase due to the aging infrastructure requiring increasing annual maintenance

2021 Notes:

5-02101 Natural Gas - Increase to right size budget

5-02102 Electricity - Increase based on estimated increase to hydro costs

5-02420 Building Maintenance - Increase due to the aging infrastructure requiring increasing annual maintenance

City of Sarnia 2020 Draft Operating Budget

3020 PUBLIC WORKS - EQUIPMENT MAINTENANCE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | (133,000) | (246,483) | (133,000) | | (117,000) | (250,000) | 87.97% | | | | (250,000) | |
| 4-06220 CONTRIBUTION FROM RESERVES | (1,295,000) | (1,304,982) | (1,295,000) | | (52,438) | (1,347,438) | 4.05% | | | (9,522) | (1,356,960) | 0.71% |
| Revenue Total | (1,428,000) | (1,551,465) | (1,428,000) | | (169,438) | (1,597,438) | 11.87% | | | (9,522) | (1,606,960) | 0.60% |
| EXPENSES | | | | | | | | | | | | |
| 5-02200 GASOLINE | 400,000 | 457,206 | 400,000 | | 70,000 | 470,000 | 17.50% | | | | 470,000 | |
| 5-02221 VEHICLE LICENSE | 62,000 | 60,398 | 62,000 | | | 62,000 | | | | | 62,000 | |
| 5-03005 MATERIALS | 760,000 | 607,572 | 760,000 | | (120,000) | 640,000 | (15.79%) | | | | 640,000 | |
| 5-04005 INSURANCE | 186,000 | 181,006 | 186,000 | | 4,438 | 190,438 | 2.39% | | | 9,522 | 199,960 | 5.00% |
| 5-04910 OTHER PURCHASED SERVICES | 20,000 | 245,281 | 20,000 | | 200,000 | 220,000 | 1,000.00% | | | | 220,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | | | | | 15,000 | 15,000 | | | | | 15,000 | |
| Expense Total | 1,428,000 | 1,551,463 | 1,428,000 | | 169,438 | 1,597,438 | 11.87% | | | 9,522 | 1,606,960 | 0.60% |
| Net Expense / (Net Revenue) | | (2) | | | | | | | | | | |

All departments (excluding Police, Fire and Transit) that use vehicles and equipment contribute an amount that is transferred annually to the **6525 Works Equipment Reserve**. Out of this reserve the costs of the vehicles and equipment are funded. Actual purchases of new and replacement vehicles and equipment are expensed directly to this reserve and budgeted through the annual Fleet Replacement list approved each budget. Repairs and maintenance costs are expensed through department **3015 Works Centre** which pays for the mechanics, funded partially from **6525 Works Equipment Reserve**. Parts, gasoline, insurance and other miscellaneous vehicle maintenance costs are expensed through **3020 Equipment Maintenance**, and funded from cost recoveries from Fire and Police for parts used on repairs of their fleet, and the remainder funded 100% through a transfer from the **6525 Works Equipment Reserve**.

2020 Notes:

4-00930 Costs Recovered - Increase based on prior year recoveries from Police and Fire for cost of materials purchased to repair the Fire and Police fleet

4-06220 Contribution from Reserves - Increase needed to balance the department to zero

5-02220 Gasoline - Increase to budget based on monthly fuel costs for the fleet

5-03005 Materials - Decrease based on prior year material purchases lower than budget originally established, to be transferred to **5-04910 Other Purchased Services**

5-04005 Insurance - Increased based on estimated 2020 premiums

5-04910 Other Purchased Services - Increase based on prior year external services utilized for repairs that could not be completed in house, increase also due to aging fleet age requiring a larger amount of maintenance to keep fleet running until replacement can be funded

4-05500 Replacement Equipment - Budget line added for small equipment purchases

2021 Notes:

4-06220 Contribution from Reserves - Increase needed to balance the department to zero

5-04005 Insurance - Increased based on 5% estimated increase on 2020 estimated premiums

City of Sarnia 2020 Draft Operating Budget

3800 GARBAGE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00510 GARBAGE CONTAINER EXEMPT FEE | (1,000) | (619) | (1,000) | | | (1,000) | | | | | (1,000) | |
| 4-00511 GARBAGE BAG TAG FEE | (24,480) | (24,634) | (24,480) | | | (24,480) | | | | | (24,480) | |
| 4-00930 COSTS RECOVERED | (1,000) | (502) | (1,000) | | (10,000) | (11,000) | 1,000.00% | | | | (11,000) | |
| Revenue Total | (26,480) | (25,755) | (26,480) | | (10,000) | (36,480) | 37.76% | | | | (36,480) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 41,222 | 41,806 | 41,222 | | (14,073) | 27,149 | (34.14%) | | | 1,727 | 28,876 | 6.36% |
| 5-01025 SALARIES - OVERTIME | | (686) | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 8,512 | 8,645 | 8,512 | | (2,814) | 5,698 | (33.06%) | | | 341 | 6,039 | 5.98% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 5,446 | 4,706 | 5,446 | | (2,158) | 3,288 | (39.63%) | | | 61 | 3,349 | 1.86% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 500 | 471 | 500 | | | 500 | | | | | 500 | |
| 5-02302 ADVERTISING | 10,000 | 10,177 | 10,000 | | | 10,000 | | | | | 10,000 | |
| 5-02466 CONTRACT EXPENSE | 32,250 | 30,517 | 32,250 | | (32,250) | | (100.00%) | | | | | |
| 5-04021 GARBAGE COLLECTION | 1,117,120 | 1,203,725 | 1,117,120 | | 184,855 | 1,301,975 | 16.55% | | | 260,395 | 1,562,370 | 20.00% |
| 5-04204 BULK ITEMS RECYCLING | | | | | 30,300 | 30,300 | | | | 400 | 30,700 | 1.32% |
| Expense Total | 1,215,050 | 1,299,361 | 1,215,050 | | 163,860 | 1,378,910 | 13.49% | | | 262,924 | 1,641,834 | 19.07% |
| Net Expense / (Net Revenue) | 1,188,570 | 1,273,606 | 1,188,570 | | 153,860 | 1,342,430 | 12.94% | | | 262,924 | 1,605,354 | 19.59% |

2020 Notes:

4-00930 Costs Recovered - Establish budget for recovering the costs of dumpster pickup from 3 large charitable organizations for the additional pickups required greater than the 52 covered by the City of Sarnia; offset by increase in the expense **5-04204 Bulk Items Recycling**

5-01### Salaries & Benefits - Reallocate 0.17 FTE so 1.0 FTE now split equally with **3880 Recycling & Compost Collection** and **3885 Compost Site**

5-02466 Contract Expense - Eliminate budget for bulk item pickup as now covered in the monthly garbage collection cost in new contract

5-04021 Garbage Collection - Contractual increase estimated at 2% CPI, increase also due to first full year of new contract (City Council Report May 28, 2018)

5-04204 Bulk Items Recycling - Transfer budget from **3880 Recycling & Compost Collection** as this is the cost of weekly pickups of 3 charities dumpsters where the City covers the cost of 52 pickups per year; \$10,000 added for the amounts required greater than the 52 pickups for which we recover the costs in **4-00930 Costs Recovered**; no budget impact

2021 Notes:

5-04021 Garbage Collection - Contractual increase estimated at 2% CPI (City Council Report May 28, 2018)

City of Sarnia

2020 Draft Operating Budget

3880 RECYCLING & COMPOST COLLECTION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (74,000) | (74,000) | (74,000) | | 30,000 | (44,000) | (40.54%) | | | | (44,000) | |
| 4-00932 COSTS RECOVERED - BUSINESS RECYCLING BIN | (1,000) | (1,051) | (1,000) | | | (1,000) | | | | | (1,000) | |
| 4-00934 COSTS RECOVERED - RECYCLABLES | (540,000) | (510,306) | (540,000) | | | (540,000) | | | | | (540,000) | |
| 4-00936 COSTS RECOVERED - OTHER | (566,245) | (566,244) | (566,245) | | | (566,245) | | | | | (566,245) | |
| 4-00940 SALE OF MATERIALS | (102,000) | (103,440) | (102,000) | | 97,000 | (5,000) | (95.10%) | | | | (5,000) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (8,599) | | (8,599) | | 8,599 | (5,732) | | (5,732) | (33.34%) |
| Revenue Total | (1,283,245) | (1,255,041) | (1,283,245) | (8,599) | 127,000 | (1,164,844) | (9.23%) | 8,599 | (5,732) | | (1,161,977) | (0.25%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 111,840 | 111,786 | 111,840 | | (84,696) | 27,144 | (75.73%) | | | | 27,144 | |
| 5-01025 SALARIES - OVERTIME | 5,200 | 2,839 | 5,200 | | (5,200) | | (100.00%) | | | | | |
| 5-01030 SALARIES - CASUAL | 19,512 | 19,568 | 19,512 | | (19,512) | | (100.00%) | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 25,375 | 25,417 | 25,375 | | (19,682) | 5,693 | (77.56%) | | | | 5,693 | |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 15,902 | 15,160 | 15,902 | | (12,630) | 3,272 | (79.42%) | | | | 3,272 | |
| 5-02104 PHONE | 700 | 651 | 700 | | | 700 | | | | | 700 | |
| 5-02220 VEHICLE EXPENSE | 31,350 | 31,350 | 15,235 | | 8,599 | 23,834 | (23.97%) | | | 2,866 | 26,700 | 12.02% |
| 5-02300 OFFICE EXPENSES | 2,500 | 1,040 | 2,500 | | (500) | 2,000 | (20.00%) | | | 400 | 2,400 | 20.00% |
| 5-02302 ADVERTISING | 36,000 | 32,525 | 30,000 | | 2,000 | 32,000 | (11.11%) | | | 640 | 32,640 | 2.00% |
| 5-02388 OVERTIME MEALS | | 15 | | | | | | | | | | |
| 5-02420 BUILDING MAINTENANCE | 5,000 | 3,763 | 5,000 | | (5,000) | | (100.00%) | | | | | |
| 5-03005 MATERIALS | 70,000 | 67,777 | 9,000 | | (2,000) | 7,000 | (90.00%) | | | 150 | 7,150 | 2.14% |
| 5-04022 COMPOST COLLECTION | 494,382 | 497,284 | 494,382 | | (64,575) | 429,807 | (13.06%) | | | 9,800 | 439,607 | 2.28% |
| 5-04023 COMPOST PROCESSING | 335,000 | 329,483 | 335,000 | | (335,000) | | (100.00%) | | | | | |
| 5-04200 BLUEBOX PROCESSING | 790,140 | 798,032 | 790,140 | | 164,919 | 955,059 | 20.87% | | | 19,000 | 974,059 | 1.99% |
| 5-04201 BLUEBOX COLLECTION | 945,743 | 945,775 | 945,743 | | 151,837 | 1,097,580 | 16.05% | | | 22,000 | 1,119,580 | 2.00% |
| 5-04204 BULK ITEMS RECYCLING | 20,300 | 28,285 | 20,300 | | (20,300) | | (100.00%) | | | | | |
| 5-04910 OTHER PURCHASED SERVICES | 6,000 | 6,769 | 6,000 | | | 6,000 | | | | | 6,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,500 | 750 | 1,500 | | | 1,500 | | | | | 1,500 | |
| Expense Total | 2,916,444 | 2,918,269 | 2,833,329 | | (241,740) | 2,591,589 | (11.14%) | | | 54,856 | 2,646,445 | 2.12% |

City of Sarnia

2020 Draft Operating Budget

3880 RECYCLING & COMPOST COLLECTION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| Net Expense / (Net Revenue) | 1,633,199 | 1,663,228 | 1,550,084 | (8,599) | (114,740) | 1,426,745 | (12.64%) | 8,599 | (5,732) | 54,856 | 1,484,468 | 4.05% |

2020 Notes:

- 4-00931 Costs Recovered - Other Municipalities** - Transfer budget dollars to **3885 Compost Site**; remaining budget reflects the amount recovered for recycling & compost collection for Aamjiwnaang and the Village of Point Edward
- 4-00940 Sale of Materials** - Transfer budget dollars to **3885 Compost Site**; remaining budget reflects revenue for sale of blue boxes
- 4-06220 Contribution from Reserves** - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**
- 5-01### Salaries & Benefits** - Reallocate 0.17 FTE so 1.0 FTE is now split equally with **3800 Garbage** and **3885 Compost Site**; Reallocate 1.0 FTE to **3005 Public Works Admin**; Reallocate 0.33 STU FTE to **3885 Compost Site**; Remove 0.33 STU FTE 2019 one time only increase
- 5-02220 Vehicle Expense** - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage
- 5-02300 Office Expenses** - Transfer budget dollars to **3885 Compost Site**
- 5-02302 Advertising** - Additional fee to cover cost of the waste app which provides details of collection schedules, materials, etc.
- 5-02420 Building Maintenance** - Transfer budget dollars to **3885 Compost Site**
- 5-03005 Materials** - Transfer budget dollars to **3885 Compost Site**; remaining budget reflects cost of recycling materials including cost of blue boxes sold to public
- 5-04022 Compost Collection** - Reduced cost with new contract (City Council July 16, 2018)
- 5-04023 Compost Processing** - Transfer budget dollars to **3885 Compost Site**
- 5-04200 Bluebox Processing** - Contractual increase estimated at 2% CPI; first full year of new contract (City Council July 16, 2018)
- 5-04201 Bluebox Collection** - Contractual increase estimated at 2% CPI; first full year of new contract (City Council July 16, 2018)
- 5-04204 Bulk Items Recycling** - Transfer budget to **3800 Garbage** as this cost is to provide dumpster pickup for 52 pickups per year to 3 charitable organizations

2021 Notes:

- 4-06220 Contribution from Reserves** - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022
- 5-02220 Vehicle Expense** - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage
- 5-04022 Compost Collection** - Contractual increase estimated at 2% CPI (City Council July 16, 2018)
- 5-04200 Bluebox Processing** - Contractual increase estimated at 2% CPI (City Council July 16, 2018)
- 5-04201 Bluebox Collection** - Contractual increase estimated at 2% CPI (City Council July 16, 2018)

City of Sarnia 2020 Draft Operating Budget

3885 COMPOST SITE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | | | | | (30,000) | (30,000) | | | | | (30,000) | |
| 4-00940 SALE OF MATERIALS | | | | | (97,000) | (97,000) | | | | | (97,000) | |
| Revenue Total | | | | | (127,000) | (127,000) | | | | | (127,000) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | | | | | 27,148 | 27,148 | | | | 2,442 | 29,590 | 9.00% |
| 5-01025 SALARIES - OVERTIME | | | | | 5,200 | 5,200 | | | | | 5,200 | |
| 5-01030 SALARIES - CASUAL | | | | | 8,488 | 8,488 | | | | | 8,488 | |
| 5-01050 WAGES | | | | | 56,366 | 56,366 | | | | | 56,366 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | | | | | 12,378 | 12,378 | | | | 482 | 12,860 | 3.89% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | | | | | 3,272 | 3,272 | | | | 85 | 3,357 | 2.60% |
| 5-02300 OFFICE EXPENSES | | | | | 500 | 500 | | | | | 500 | |
| 5-02302 ADVERTISING | | | | | 3,500 | 3,500 | | | | 100 | 3,600 | 2.86% |
| 5-02420 BUILDING MAINTENANCE | | | | | 5,000 | 5,000 | | | | 100 | 5,100 | 2.00% |
| 5-02435 GROUNDS MAINTENANCE | | | | | 25,000 | 25,000 | | | | 500 | 25,500 | 2.00% |
| 5-02466 CONTRACT EXPENSE | | | | | 210,000 | 210,000 | | | | 4,200 | 214,200 | 2.00% |
| 5-03005 MATERIALS | | | | | 2,000 | 2,000 | | | | | 2,000 | |
| 5-04910 OTHER PURCHASED SERVICES | | | | | 95,000 | 95,000 | | | | 1,900 | 96,900 | 2.00% |
| 5-05700 BANK CHARGES | | | | | 1,500 | 1,500 | | | | | 1,500 | |
| Expense Total | | | | | 455,352 | 455,352 | | | | 9,809 | 465,161 | 2.15% |
| Net Expense / (Net Revenue) | | | | | 328,352 | 328,352 | | | | 9,809 | 338,161 | 2.99% |

City of Sarnia

2020 Draft Operating Budget

3885 COMPOST SITE

3885 Compost Site has been established for the 2020 budget to separate the costs of operating the compost site on St. Andrews Street out of the **3880 Recycling & Compost Collection** department

2020 Notes:

4-00931 Costs Recovered - Other Municipalities - Transfer budget dollars from **3880 Recycling & Compost Collection** for the amounts collected from other municipalities who use the compost site

4-00940 Sale of Materials - Transfer budget dollars from **3880 Recycling & Compost Collection** for the revenue earned through sale of compost materials at the Compost Site

5-01### Salaries & Benefits - Reallocated 1.0 STU FTE from **3008 Roads Maintenance - Rural**; Reallocated 0.34 FTE from **3800 Garbage** and **3880 Recycling & Compost Collection**; Reallocate 0.33 STU FTE from **3880 Recycling & Compost Collection**

5-02300 Office Expenses - Budget transferred from **3880 Recycling & Compost Collection**

5-02302 Advertising - Budget transferred from **3880 Recycling & Compost Collection** account **5-04023 Compost Processing** for advertising related to the Compost Site

5-02420 Building Maintenance - Budget transferred from **3880 Recycling & Compost Collection**

5-02435 Grounds Maintenance - Budget transferred from **3880 Recycling & Compost Collection** account **5-04023 Compost Processing** for expenses related to the grounds upkeep and maintenance (i.e. filling holes, grading work etc.)

5-02466 Contract Expense - Budget transferred from **3880 Recycling & Compost Collection** for the Compost Site equipment operation contract ending December 31, 2020 (City Council October 23, 2017)

5-03005 Materials - Budget transferred from **3880 Recycling & Compost Collection**

5-04910 Other Purchased Services - Budget transferred from **3880 Recycling & Compost Collection** account **5-04023 Compost Processing** for expenses such as lab testing services, studies, annual reports etc.

5-05700 Bank Charges - Budget transferred from **3880 Recycling & Compost Collection** account **5-04023 Compost Processing** for debit machine fees

2021 Notes:

5-02466 Contract Expense - Increase estimated 2% for the Compost Site equipment operation contract ending December 31, 2020 (City Council October 23, 2017)

5-04910 Other Purchased Services - Increase based on estimated 2% CPI increase for services purchased for compost site operations

City of Sarnia 2020 Draft Operating Budget

3150 CARE-A-VAN - TRANSPORTATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | | 856 | | | | | | | | | | |
| Revenue Total | | 856 | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 429,160 | 419,549 | 429,160 | | 5,260 | 434,420 | 1.23% | | | 6,134 | 440,554 | 1.41% |
| 5-01055 WAGES - OVERTIME | 16,950 | 27,937 | 16,950 | | | 16,950 | | | | | 16,950 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 88,023 | 88,307 | 88,023 | | 2,542 | 90,565 | 2.89% | | | 1,212 | 91,777 | 1.34% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 76,802 | 70,190 | 76,802 | | 18,696 | 95,498 | 24.34% | | | 575 | 96,073 | 0.60% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 750 | 892 | 750 | | 250 | 1,000 | 33.33% | | | 250 | 1,250 | 25.00% |
| 5-02200 GASOLINE | 98,000 | 58,299 | 98,000 | | | 98,000 | | | | | 98,000 | |
| 5-02210 TIRES | 2,500 | 4,741 | 2,500 | | | 2,500 | | | | | 2,500 | |
| 5-02221 VEHICLE LICENSE | 1,956 | 1,978 | 1,956 | | | 1,956 | | | | | 1,956 | |
| 5-02360 CLOTHING & UNIFORMS | 3,100 | 2,914 | 3,100 | | | 3,100 | | | | | 3,100 | |
| 5-02388 OVERTIME MEALS | 100 | 67 | 100 | | | 100 | | | | | 100 | |
| 5-05100 FACILITY RENT | 2,640 | 1,628 | 2,640 | | | 2,640 | | | | | 2,640 | |
| 5-05650 ALLOCATED ADMINISTRATION | 16,500 | 16,500 | 16,500 | | | 16,500 | | | | | 16,500 | |
| Expense Total | 736,481 | 693,002 | 736,481 | | 26,748 | 763,229 | 3.63% | | | 8,171 | 771,400 | 1.07% |
| Net Expense / (Net Revenue) | 736,481 | 693,858 | 736,481 | | 26,748 | 763,229 | 3.63% | | | 8,171 | 771,400 | 1.07% |

City of Sarnia

2020 Draft Operating Budget

3165 CARE-A-VAN - VEHICLE & EQUIP MAINTENANCE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 61,974 | 89,171 | 61,974 | | 972 | 62,946 | 1.57% | | | 944 | 63,890 | 1.50% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 13,046 | 20,006 | 13,046 | | 324 | 13,370 | 2.48% | | | 204 | 13,574 | 1.53% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 14,919 | 16,523 | 14,919 | | 4,357 | 19,276 | 29.20% | | | 89 | 19,365 | 0.46% |
| 5-02384 RADIO & RADAR | 3,863 | 3,068 | 3,863 | | | 3,863 | | | | | 3,863 | |
| 5-42300 VEHICLE MAINTENANCE - CARE-A-VAN REPAIRS | 48,849 | 40,875 | 48,849 | | 14,654 | 63,503 | 30.00% | | | | 63,503 | |
| Expense Total | 142,651 | 169,643 | 142,651 | | 20,307 | 162,958 | 14.24% | | | 1,237 | 164,195 | 0.76% |
| Net Expense / (Net Revenue) | 142,651 | 169,643 | 142,651 | | 20,307 | 162,958 | 14.24% | | | 1,237 | 164,195 | 0.76% |

2020 Notes:

5-42300 Vehicle Maintenance - Care-A-Van - Increase due to aging Care-A-Van fleet; increase also required due to ARBOC & NOVA buses warranty expiration

City of Sarnia 2020 Draft Operating Budget

3170 CARE-A-VAN - PREMISES & PLANT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02101 NATURAL GAS | 5,500 | 6,704 | 5,500 | | 1,500 | 7,000 | 27.27% | | | | 7,000 | |
| 5-02102 ELECTRICITY | 7,000 | 6,190 | 7,000 | | (1,000) | 6,000 | (14.29%) | | | | 6,000 | |
| 5-02103 WATER | 3,366 | 4,131 | 3,366 | | 1,000 | 4,366 | 29.71% | | | | 4,366 | |
| 5-02420 BUILDING MAINTENANCE | 10,000 | 9,930 | 10,000 | | 2,000 | 12,000 | 20.00% | | | | 12,000 | |
| 5-02430 AIR CONDITIONING/HEATING MAINTENANCE | | 363 | | | | | | | | | | |
| 5-03002 OTHER OPERATING SUPPLIES | 410 | 230 | 410 | | | 410 | | | | | 410 | |
| 5-04043 CONTRACT CLEANING | 2,000 | 2,028 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-05140 REALTY TAXES | 15,616 | 15,616 | 15,616 | | | 15,616 | | | | | 15,616 | |
| 5-06100 CONTRIBUTION TO RESERVES | 5,000 | 5,000 | 5,000 | | | 5,000 | | | | | 5,000 | |
| Expense Total | 48,892 | 50,192 | 48,892 | | 3,500 | 52,392 | 7.16% | | | | 52,392 | |
| Net Expense / (Net Revenue) | 48,892 | 50,192 | 48,892 | | 3,500 | 52,392 | 7.16% | | | | 52,392 | |

2020 Notes:

5-02101 Natural Gas - Increase to right size budget

5-02102 Electricity - Decreased to right size budget; lower due to energy efficiency projects

5-02103 Water - Increased to right size based on trend

5-02420 Building Maintenance - Aging building requires more repair and annual maintenance

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|---------------|--------------|--------------|
| 6480 | Transit Building Reserve | 5,000 | 5,000 | 5,000 |
| Total | | 5,000 | 5,000 | 5,000 |

City of Sarnia 2020 Draft Operating Budget

3175 CARE-A-VAN - ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 116,456 | 114,305 | 116,456 | | (8,014) | 108,442 | (6.88%) | | | 2,326 | 110,768 | 2.14% |
| 5-01025 SALARIES - OVERTIME | | (5,036) | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 24,102 | 23,537 | 24,102 | | (1,444) | 22,658 | (5.99%) | | | 427 | 23,085 | 1.88% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 16,874 | 20,483 | 16,874 | | (3,416) | 13,458 | (20.24%) | | | 81 | 13,539 | 0.60% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 100 | 94 | 100 | | | 100 | | | | | 100 | |
| 5-02104 PHONE | 2,100 | 5,753 | 2,100 | | 3,200 | 5,300 | 152.38% | | | | 5,300 | |
| 5-02300 OFFICE EXPENSES | 1,000 | 748 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 1,500 | 1,551 | 1,500 | | 100 | 1,600 | 6.67% | | | | 1,600 | |
| 5-02302 ADVERTISING | 650 | 831 | 650 | | | 650 | | | | | 650 | |
| 5-02303 POSTAGE | 102 | 110 | 102 | | | 102 | | | | | 102 | |
| 5-02311 TRAINING & EDUCATION | 1,500 | 1,028 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 350 | | 350 | | | 350 | | | | | 350 | |
| 5-04910 OTHER PURCHASED SERVICES | 1,000 | 765 | 1,000 | | | 1,000 | | | | | 1,000 | |
| Expense Total | 165,734 | 164,169 | 165,734 | | (9,574) | 156,160 | (5.78%) | | | 2,834 | 158,994 | 1.81% |
| Net Expense / (Net Revenue) | 165,734 | 164,169 | 165,734 | | (9,574) | 156,160 | (5.78%) | | | 2,834 | 158,994 | 1.81% |

2020 Notes:

5-02104 Phone - Increase based on historical trend, also for data usage devices required in the buses

City of Sarnia

2020 Draft Operating Budget

3195 CARE-A-VAN REVENUE - OPERATIONS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00470 CASH FARES | (9,000) | (14,883) | (9,000) | | (2,000) | (11,000) | 22.22% | | | | (11,000) | |
| 4-00471 TICKETS REDEEMED | (28,000) | (16,470) | (28,000) | | | (28,000) | | | | | (28,000) | |
| 4-00472 BUS PASSES | (43,000) | (55,485) | (43,000) | | (7,000) | (50,000) | 16.28% | | | | (50,000) | |
| 4-00473 CHARTERS | (1,000) | | (1,000) | | | (1,000) | | | | | (1,000) | |
| 4-00759 PROVINCIAL SUBSIDY - GAS TAX | (120,000) | (120,000) | (120,000) | | | (120,000) | | | | | (120,000) | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (29,199) | (29,394) | (29,199) | | | (29,199) | | | | | (29,199) | |
| Revenue Total | (230,199) | (236,232) | (230,199) | | (9,000) | (239,199) | 3.91% | | | | (239,199) | |
| EXPENSES | | | | | | | | | | | | |
| Expense Total | | | | | | | | | | | | |
| Net Expense / (Net Revenue) | (230,199) | (236,232) | (230,199) | | (9,000) | (239,199) | 3.91% | | | | (239,199) | |

2020 Notes:

4-00470 Cash Fares - Increase based on historical trend
4-00472 Bus Passes - Increase based on historical trend

City of Sarnia

2020 Draft Operating Budget

4500 PARKS & RECREATION - ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00474 ADVERTISING | (20,000) | | (20,000) | | | (20,000) | | | | (10,000) | (30,000) | 50.00% |
| 4-00930 COSTS RECOVERED | (1,000) | (480) | (1,000) | | | (1,000) | | | | | (1,000) | |
| Revenue Total | (21,000) | (480) | (21,000) | | | (21,000) | | | | (10,000) | (31,000) | 47.62% |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 248,193 | 233,476 | 248,193 | | 1,731 | 249,924 | 0.70% | | | 12,355 | 262,279 | 4.94% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 50,081 | 38,136 | 50,081 | | 404 | 50,485 | 0.81% | | | 2,287 | 52,772 | 4.53% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 32,687 | 27,558 | 32,687 | | (3,454) | 29,233 | (10.57%) | | | 433 | 29,666 | 1.48% |
| 5-01253 CAR ALLOWANCE | 1,402 | 1,250 | 1,402 | | | 1,402 | | | | | 1,402 | |
| 5-02104 PHONE | 1,530 | 1,451 | 1,530 | | | 1,530 | | | | | 1,530 | |
| 5-02111 TRANSACTION AND PROCESSING FEES | 60,000 | 70,069 | 60,000 | | 8,000 | 68,000 | 13.33% | | | | 68,000 | |
| 5-02300 OFFICE EXPENSES | 6,120 | 6,016 | 6,120 | | | 6,120 | | | | | 6,120 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 1,820 | 1,221 | 1,820 | | | 1,820 | | | | | 1,820 | |
| 5-02302 ADVERTISING | 6,115 | 5,037 | 6,115 | | | 6,115 | | | | | 6,115 | |
| 5-02303 POSTAGE | 2,000 | 1,593 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02311 TRAINING & EDUCATION | 3,300 | 2,496 | 3,300 | | | 3,300 | | | | | 3,300 | |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 1,000 | 502 | 1,000 | | (1,000) | | (100.00%) | | | | | |
| 5-04910 OTHER PURCHASED SERVICES | | 686 | | | | | | | | | | |
| 5-05000 SUNDRY | 580 | | 580 | | (580) | | (100.00%) | | | | | |
| 5-05500 REPLACEMENT EQUIPMENT | 2,000 | 1,983 | 2,000 | | | 2,000 | | | | | 2,000 | |
| Expense Total | 416,828 | 391,474 | 416,828 | | 5,101 | 421,929 | 1.22% | | | 15,075 | 437,004 | 3.57% |
| Net Expense / (Net Revenue) | 395,828 | 390,994 | 395,828 | | 5,101 | 400,929 | 1.29% | | | 5,075 | 406,004 | 1.27% |

2020 Notes:

5-02111 Transaction & Processing Fees - Increase based on prior year actual results; cost per transaction paid to Parks and Recreation booking software provider

5-02405 Office Equipment Maintenance - Budget eliminated as is not required

5-05000 Sundry - Budget eliminated as is not required

2021 Notes:

4-00474 Advertising - Increase based on plan for more advertising and sponsorship within Parks and Recreation facilities

City of Sarnia 2020 Draft Operating Budget

4505 PARKS - ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 270,828 | 287,501 | 270,828 | | 40,950 | 311,778 | 15.12% | | | 1,846 | 313,624 | 0.59% |
| 5-01025 SALARIES - OVERTIME | 5,592 | 35,445 | 5,592 | | 27,194 | 32,786 | 486.30% | | | | 32,786 | |
| 5-01095 CALL DUTY | 9,100 | 9,700 | 9,100 | | | 9,100 | | | | | 9,100 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 56,857 | 59,820 | 56,857 | | 8,750 | 65,607 | 15.39% | | | 305 | 65,912 | 0.46% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 33,488 | 33,674 | 33,488 | | (2,078) | 31,410 | (6.21%) | | | 65 | 31,475 | 0.21% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,500 | 1,412 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02104 PHONE | 3,000 | 2,507 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 1,000 | | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02311 TRAINING & EDUCATION | 4,500 | 3,821 | 4,500 | | | 4,500 | | | | | 4,500 | |
| 5-02388 OVERTIME MEALS | 600 | 851 | 600 | | | 600 | | | | | 600 | |
| Expense Total | 386,465 | 434,731 | 386,465 | | 74,816 | 461,281 | 19.36% | | | 2,216 | 463,497 | 0.48% |
| Net Expense / (Net Revenue) | 386,465 | 434,731 | 386,465 | | 74,816 | 461,281 | 19.36% | | | 2,216 | 463,497 | 0.48% |

2020 Notes:

5-01### Salaries & Benefits - Increase due to contractual increases and increasing supervisor work hours to 40 hour work weeks, instead of 35 hour work weeks
5-01025 Salaries - Overtime - Increase to right-size budget for supervisor required overtime

City of Sarnia

2020 Draft Operating Budget

4510 GENERAL PARK MAINTENANCE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00661 CONCESSION REVENUE | (57,050) | (52,500) | (57,050) | | | (57,050) | | | | | (57,050) | |
| 4-00663 SARNIA BAY MARINA REVENUE | (90,000) | (90,000) | (90,000) | | (10,000) | (100,000) | 11.11% | | | | (100,000) | |
| 4-00903 RENTAL REVENUE | (48,800) | (42,960) | (48,800) | | | (48,800) | | | | | (48,800) | |
| 4-00930 COSTS RECOVERED | (9,500) | (9,500) | (9,500) | | | (9,500) | | | | | (9,500) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (233,925) | (10,000) | (243,925) | | 233,925 | (155,950) | | (165,950) | (31.97%) |
| Revenue Total | (205,350) | (194,960) | (205,350) | (233,925) | (20,000) | (459,275) | 123.65% | 233,925 | (155,950) | | (381,300) | (16.98%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 427,942 | 431,821 | 427,942 | | 6,285 | 434,227 | 1.47% | | | 6,122 | 440,349 | 1.41% |
| 5-01051 WAGES - SEASONAL | 362,878 | 321,688 | 362,878 | | 52,505 | 415,383 | 14.47% | | | 68,040 | 483,423 | 16.38% |
| 5-01055 WAGES - OVERTIME | 42,914 | 38,691 | 42,914 | | | 42,914 | | | | | 42,914 | |
| 5-01060 WAGES - CASUAL | 242,667 | 229,176 | 242,667 | | 9,705 | 252,372 | 4.00% | | | | 252,372 | |
| 5-01115 STAT HOLIDAY PAY | 8,034 | 7,297 | 8,034 | | | 8,034 | | | | | 8,034 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 208,567 | 193,389 | 208,567 | | 15,260 | 223,827 | 7.32% | | | 14,726 | 238,553 | 6.58% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 67,536 | 65,113 | 67,536 | | 453 | 67,989 | 0.67% | | | 215 | 68,204 | 0.32% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 3,500 | 3,436 | 3,500 | | | 3,500 | | | | | 3,500 | |
| 5-02101 NATURAL GAS | 34,583 | 34,208 | 34,583 | | | 34,583 | | | | | 34,583 | |
| 5-02102 ELECTRICITY | 140,000 | 139,602 | 140,000 | | | 140,000 | | | | | 140,000 | |
| 5-02103 WATER | 33,890 | 32,964 | 33,890 | | | 33,890 | | | | | 33,890 | |
| 5-02104 PHONE | 14,400 | 17,369 | 14,400 | | | 14,400 | | | | | 14,400 | |
| 5-02220 VEHICLE EXPENSE | 384,500 | 384,500 | 384,500 | | 233,925 | 618,425 | 60.84% | | | 77,975 | 696,400 | 12.61% |
| 5-02311 TRAINING & EDUCATION | 3,750 | 3,333 | 3,750 | | | 3,750 | | | | | 3,750 | |
| 5-02360 CLOTHING & UNIFORMS | | 147 | | | | | | | | | | |
| 5-02388 OVERTIME MEALS | 1,000 | 1,519 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02420 BUILDING MAINTENANCE | | | | | 10,000 | 10,000 | | | | | 10,000 | |
| 5-02435 GROUNDS MAINTENANCE | | | | | 225,000 | 225,000 | | | | 5,000 | 230,000 | 2.22% |
| 5-02525 PLAYGROUND EQUIPMENT MAINTENANCE | 25,000 | 24,665 | 25,000 | | | 25,000 | | | | 5,000 | 30,000 | 20.00% |
| 5-03005 MATERIALS | | | | | 55,000 | 55,000 | | | | 2,500 | 57,500 | 4.55% |
| 5-04021 GARBAGE COLLECTION | 15,060 | 14,847 | 15,060 | | | 15,060 | | | | | 15,060 | |
| 5-04900 CONTRACT WORK | 127,045 | 159,977 | 127,045 | | (127,045) | | (100.00%) | | | | | |

City of Sarnia 2020 Draft Operating Budget

4510 GENERAL PARK MAINTENANCE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| 5-04902 CONTRACT WORK - CHILDREN'S FARM | 145,204 | 145,204 | 145,204 | | | 145,204 | | | | | 145,204 | |
| 5-05500 REPLACEMENT EQUIPMENT | | (38) | | | 10,000 | 10,000 | | | | | 10,000 | |
| 5-05865 LOCOMOTIVE 6069 | 5,000 | 17,440 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-06100 CONTRIBUTION TO RESERVES | 16,000 | 16,000 | 16,000 | | 10,000 | 26,000 | 62.50% | | | | 26,000 | |
| 5-47400 PARK MAINTENANCE & SUPPLIES | 153,172 | 150,422 | 153,172 | | (153,172) | | (100.00%) | | | | | |
| 5-47404 TRAILS AND NATURAL AREAS | 30,000 | 23,256 | 30,000 | | | 30,000 | | | | | 30,000 | |
| Expense Total | 2,492,642 | 2,456,026 | 2,492,642 | | 347,916 | 2,840,558 | 13.96% | | | 179,578 | 3,020,136 | 6.32% |
| Net Expense / (Net Revenue) | 2,287,292 | 2,261,066 | 2,287,292 | (233,925) | 327,916 | 2,381,283 | 4.11% | 233,925 | (155,950) | 179,578 | 2,638,836 | 10.82% |

2020 Notes:

4-00663 Sarnia Bay Marina Revenue - Increase per approved lease agreement (City Council May 7, 2018); offset by increase to **5-06100 Contribution to Reserves**

4-06220 Contribution from Reserves - \$10,000 Increase to fund regular maintenance done at Bluewater Gymnastics as per agreement; offset by increase in **5-02420 Building Maintenance**; to offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting **5-02220 Vehicle Expense** 2020 increase

5-01051 Wages - Seasonal - Increase to extend all seasonal workers by 4 weeks

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Budget for regular maintenance performed at Bluewater Gymnastics building as per agreement; offset by **4-06220 Contribution from Reserves**

5-02435 Grounds Maintenance - Budget reallocated from **5-04900 Contract Work** and **5-47400 Parks Maintenance & Supplies** for reporting consistency; no budget impact

5-03005 Materials - Budget reallocated from **5-04900 Contract Work** and **5-47400 Parks Maintenance & Supplies** for reporting consistency; no budget impact

5-04900 Contract Work - Budget reallocated to **5-02435 Grounds Maintenance** & **5-03005 Materials**; for reporting consistency; no budget impact

5-05500 Replacement Equipment - Budget added for replacement of small equipment

5-06100 Contribution to Reserves - Increase to reserve offset by increase to **4-00663 Sarnia Bay Marina Revenue**

5-47400 Park Maintenance & Supplies - Budget reallocated to **5-02435 Grounds Maintenance** & **5-03005 Materials** for reporting consistency; no budget impact

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|---------------|---------------|---------------|
| 6335 | Sarnia Bay Capital Improvements | 10,000 | 20,000 | 20,000 |
| 6610 | Parks & Recreation Facilities | 6,000 | 6,000 | 6,000 |
| Total | | 16,000 | 26,000 | 26,000 |

City of Sarnia

2020 Draft Operating Budget

4510 GENERAL PARK MAINTENANCE

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of 2020 & 2021 increase in **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02435 Grounds Maintenance - Increase due to rising costs to maintain parkland and waterfront assets

5-02525 Playground Maintenance - Increase to incorporate costs of adding new playground equipment and areas into new development areas

5-03005 Materials - Increase due to rising costs to maintain parkland and waterfront assets

City of Sarnia 2020 Draft Operating Budget

4511 SPORTS FIELDS MAINTENANCE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00625 FACILITY FEES | (80,000) | (78,211) | (80,000) | | | (80,000) | | | | | (80,000) | |
| 4-00627 SUBSIDIZED RENTALS | (100,000) | (89,625) | (100,000) | | | (100,000) | | | | | (100,000) | |
| Revenue Total | (180,000) | (167,836) | (180,000) | | | (180,000) | | | | | (180,000) | |
| EXPENSES | | | | | | | | | | | | |
| 5-02220 VEHICLE EXPENSE | 30,000 | 30,000 | 30,000 | | (26,300) | 3,700 | (87.67%) | | | | 3,700 | |
| 5-02435 GROUNDS MAINTENANCE | | | | | 60,000 | 60,000 | | | | | 60,000 | |
| 5-03005 MATERIALS | | | | | 5,000 | 5,000 | | | | | 5,000 | |
| 5-47401 SPORTS FIELDS | 62,000 | 61,407 | 62,000 | | (62,000) | | (100.00%) | | | | | |
| Expense Total | 92,000 | 91,407 | 92,000 | | (23,300) | 68,700 | (25.33%) | | | | 68,700 | |
| Net Expense / (Net Revenue) | (88,000) | (76,429) | (88,000) | | (23,300) | (111,300) | 26.48% | | | | (111,300) | |

2020 Notes:

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02435 Grounds Maintenance - Budget reallocated from **5-47401 Sports Fields** for reporting consistency

5-03005 Materials - Budget reallocated from **5-47401 Sports Fields** for reporting consistency; \$3,000 added due to rising costs of materials

5-47401 Sports Fields - Budget reallocated to **5-02435 Grounds Maintenance** and **5-03005 Materials** for reporting consistency

City of Sarnia 2020 Draft Operating Budget

4515 GREENHOUSE & HORTICULTURE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 175,939 | 164,000 | 175,939 | | 2,694 | 178,633 | 1.53% | | | 2,619 | 181,252 | 1.47% |
| 5-01051 WAGES - SEASONAL | 111,779 | 100,894 | 111,779 | | 18,470 | 130,249 | 16.52% | | | | 130,249 | |
| 5-01055 WAGES - OVERTIME | 5,500 | 6,601 | 5,500 | | | 5,500 | | | | | 5,500 | |
| 5-01060 WAGES - CASUAL | 38,826 | 38,712 | 38,826 | | | 38,826 | | | | | 38,826 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 68,229 | 54,955 | 68,229 | | 6,524 | 74,753 | 9.56% | | | 561 | 75,314 | 0.75% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 28,931 | 28,914 | 28,931 | | (387) | 28,544 | (1.34%) | | | 92 | 28,636 | 0.32% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,500 | 1,473 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02220 VEHICLE EXPENSE | 40,000 | 40,000 | 40,000 | | (29,000) | 11,000 | (72.50%) | | | | 11,000 | |
| 5-02388 OVERTIME MEALS | 150 | 236 | 150 | | | 150 | | | | | 150 | |
| 5-02420 BUILDING MAINTENANCE | | | | | 12,000 | 12,000 | | | | | 12,000 | |
| 5-03005 MATERIALS | | | | | 12,000 | 12,000 | | | | | 12,000 | |
| 5-47450 FACILITY MAINTENANCE & SUPPLIES | 24,000 | 25,279 | 24,000 | | (24,000) | | (100.00%) | | | | | |
| Expense Total | 494,854 | 461,064 | 494,854 | | (1,699) | 493,155 | (0.34%) | | | 3,272 | 496,427 | 0.66% |
| Net Expense / (Net Revenue) | 494,854 | 461,064 | 494,854 | | (1,699) | 493,155 | (0.34%) | | | 3,272 | 496,427 | 0.66% |

2020 Notes:

5-01### Salaries & Benefits - Increase due to adding an additional 4 weeks of working hours for each seasonal worker

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Budget reallocated from **5-47450 Facility Maintenance & Supplies** for reporting consistency; no budget impact

5-03005 Materials - Budget reallocated from **5-47450 Facility Maintenance & Supplies** for reporting consistency; no budget impact

5-47450 Facility Maintenance & Supplies - Budget reallocated to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

City of Sarnia 2020 Draft Operating Budget

4551 ARBORICULTURE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00905 DONATIONS | (1,500) | | (1,500) | | 1,500 | | (100.00%) | | | | | |
| 4-00930 COSTS RECOVERED | | (1,000) | | | | | | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (259,200) | | (259,200) | | 259,200 | (172,800) | | (172,800) | (33.33%) |
| Revenue Total | (1,500) | (1,000) | (1,500) | (259,200) | 1,500 | (259,200) | 17,180.00% | 259,200 | (172,800) | | (172,800) | (33.33%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 405,572 | 394,906 | 405,572 | | 6,253 | 411,825 | 1.54% | | | 6,089 | 417,914 | 1.48% |
| 5-01055 WAGES - OVERTIME | 6,500 | 9,282 | 6,500 | | | 6,500 | | | | | 6,500 | |
| 5-01060 WAGES - CASUAL | 10,400 | 6,240 | 10,400 | | | 10,400 | | | | | 10,400 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 86,380 | 84,743 | 86,380 | | 2,768 | 89,148 | 3.20% | | | 1,336 | 90,484 | 1.50% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 67,448 | 67,427 | 67,448 | | (936) | 66,512 | (1.39%) | | | 215 | 66,727 | 0.32% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 3,450 | 3,436 | 3,450 | | | 3,450 | | | | | 3,450 | |
| 5-02220 VEHICLE EXPENSE | 34,000 | 34,000 | 34,000 | | 259,200 | 293,200 | 762.35% | | | 86,400 | 379,600 | 29.47% |
| 5-02388 OVERTIME MEALS | 1,000 | 1,381 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-03005 MATERIALS | 14,420 | 20,713 | 14,420 | | | 14,420 | | | | | 14,420 | |
| 5-04901 CONTRACT WORK-TREE CONTRACTOR | 14,360 | 14,494 | 14,360 | | (14,360) | | (100.00%) | | | | | |
| 5-04910 OTHER PURCHASED SERVICES | | | | | 47,000 | 47,000 | | | | | 47,000 | |
| 5-47651 TREE MAINTENANCE | 30,970 | 34,893 | 30,970 | | (30,970) | | (100.00%) | | | | | |
| Expense Total | 674,500 | 671,515 | 674,500 | | 268,955 | 943,455 | 39.87% | | | 94,040 | 1,037,495 | 9.97% |
| Net Expense / (Net Revenue) | 673,000 | 670,515 | 673,000 | (259,200) | 270,455 | 684,255 | 1.67% | 259,200 | (172,800) | 94,040 | 864,695 | 26.37% |

City of Sarnia

2020 Draft Operating Budget

4551 ARBORICULTURE

2020 Notes:

4-00905 Donations - Remove budget as per historical results

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-04901 Contract Work - Tree Contractor - Budget reallocated to **5-04910 Other Purchased Services** for reporting consistency

5-04910 Other Purchased Services - Budget reallocated from **5-04901 Contract Work - Tree Contractor** and **5-47651 Tree Maintenance** plus a small increase added due to rising costs and the additional number of trees added to the City each year that are to be maintained by the Arboriculture department

5-47651 Tree Maintenance - Budget reallocated to **5-04910 Other Purchased Services** for reporting consistency

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Draft Operating Budget

4600 RECREATION - ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | (20,000) | (19,099) | (20,000) | | (1,575) | (21,575) | 7.88% | | | (1,079) | (22,654) | 5.00% |
| Revenue Total | (20,000) | (19,099) | (20,000) | | (1,575) | (21,575) | 7.88% | | | (1,079) | (22,654) | 5.00% |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 309,155 | 309,486 | 309,155 | | 20,460 | 329,615 | 6.62% | | | 12,168 | 341,783 | 3.69% |
| 5-01025 SALARIES - OVERTIME | | (854) | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 63,345 | 63,442 | 63,345 | | 4,875 | 68,220 | 7.70% | | | 2,341 | 70,561 | 3.43% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 42,812 | 42,784 | 42,812 | | (3,819) | 38,993 | (8.92%) | | | 427 | 39,420 | 1.10% |
| 5-02104 PHONE | 3,000 | 2,616 | 3,000 | | 500 | 3,500 | 16.67% | | | | 3,500 | |
| 5-02220 VEHICLE EXPENSE | 3,000 | 3,000 | 3,000 | | (3,000) | | (100.00%) | | | | | |
| 5-02300 OFFICE EXPENSES | 850 | 424 | 850 | | | 850 | | | | | 850 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 1,100 | 16 | 1,100 | | (100) | 1,000 | (9.09%) | | | | 1,000 | |
| 5-02302 ADVERTISING | 3,000 | 2,250 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 1,000 | 715 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02311 TRAINING & EDUCATION | 3,000 | 2,228 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-04005 INSURANCE | | | | | 21,575 | 21,575 | | | | 1,079 | 22,654 | 5.00% |
| Expense Total | 430,262 | 426,107 | 430,262 | | 40,491 | 470,753 | 9.41% | | | 16,015 | 486,768 | 3.40% |
| Net Expense / (Net Revenue) | 410,262 | 407,008 | 410,262 | | 38,916 | 449,178 | 9.49% | | | 14,936 | 464,114 | 3.33% |

2020 Notes:

4-00930 Costs Recovered - Increase to match the revenues collected to pay for the insurance related to the user group - Sports & Leisure Policy

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-04005 Insurance - Budget added for the user group - sports & leisure policy costs which are collected through user fees to offset in **4-00930 Costs Recovered**

2021 Notes:

4-00930 Costs Recovered - Increase to match the revenues collected to pay for the insurance related to the user group - Sports & Leisure Policy

5-04005 Insurance - Increase based on estimated 5% increase to insurance premiums for the user group - sports & leisure policy costs which are collected through user fees to offset in **4-00930 Costs Recovered**

City of Sarnia

2020 Draft Operating Budget

4612 COMMUNITIES IN BLOOM COMMITTEE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00905 DONATIONS | | (31,144) | | | | | | | | | | |
| Revenue Total | | (31,144) | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02300 OFFICE EXPENSES | | 519 | | | | | | | | | | |
| 5-02302 ADVERTISING | 150 | 72 | 150 | | | 150 | | | | | 150 | |
| 5-05626 SPECIAL PROJECTS | 1,350 | 32,150 | 1,350 | | | 1,350 | | | | | 1,350 | |
| Expense Total | 1,500 | 32,741 | 1,500 | | | 1,500 | | | | | 1,500 | |
| Net Expense / (Net Revenue) | 1,500 | 1,597 | 1,500 | | | 1,500 | | | | | 1,500 | |

City of Sarnia 2020 Draft Operating Budget

4601 RECREATION - PROGRAMS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00642 REGISTRATION FEES - RECREATION PROGRAMS | (66,000) | (66,051) | (66,000) | | | (66,000) | | | | | (66,000) | |
| 4-00645 REGISTRATION FEES - SPECIAL EVENTS | (1,000) | | (1,000) | | | (1,000) | | | | | (1,000) | |
| 4-00654 REGISTRATION FEES - CAMP/SUMMER ACTIVITY | (38,600) | (38,600) | (38,600) | | | (38,600) | | | | | (38,600) | |
| 4-00905 DONATIONS | (17,000) | (4,958) | (17,000) | | 7,000 | (10,000) | (41.18%) | | | | (10,000) | |
| 4-00930 COSTS RECOVERED | (12,000) | (12,534) | (12,000) | | | (12,000) | | | | | (12,000) | |
| 4-06220 CONTRIBUTION FROM RESERVES | (2,400) | (2,400) | (2,400) | | | (2,400) | | | | | (2,400) | |
| Revenue Total | (137,000) | (124,543) | (137,000) | | 7,000 | (130,000) | (5.11%) | | | | (130,000) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 9,596 | 10,843 | 9,596 | | | 9,596 | | | | | 9,596 | |
| 5-01060 WAGES - CASUAL | 48,534 | 25,544 | 48,534 | | | 48,534 | | | | | 48,534 | |
| 5-01080 WAGES - CONCESSIONS/LIFEGUARDS | 48,360 | 31,447 | 48,360 | | | 48,360 | | | | | 48,360 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 12,413 | 7,781 | 12,413 | | 181 | 12,594 | 1.46% | | | | 12,594 | |
| 5-02302 ADVERTISING | 7,000 | 5,798 | 7,000 | | | 7,000 | | | | | 7,000 | |
| 5-47251 RECREATION PROGRAMS | 30,500 | 29,603 | 30,500 | | (1,000) | 29,500 | (3.28%) | | | | 29,500 | |
| 5-47252 SUMMER ACTIVITY CENTRES | 11,500 | 11,327 | 11,500 | | | 11,500 | | | | | 11,500 | |
| 5-47253 SPECIAL ACTIVITIES | 28,000 | 28,804 | 28,000 | | | 28,000 | | | | | 28,000 | |
| 5-47254 COMMUNITY DEVELOPMENT | 1,000 | | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-47262 LIFEGUARD SUPPLIES CANATARA PARK | 4,000 | 3,789 | 4,000 | | | 4,000 | | | | | 4,000 | |
| 5-47355 CONCERTS/ENTERTAINMENT | 11,330 | 11,400 | 11,330 | | 170 | 11,500 | 1.50% | | | | 11,500 | |
| Expense Total | 212,233 | 166,336 | 212,233 | | (649) | 211,584 | (0.31%) | | | | 211,584 | |
| Net Expense / (Net Revenue) | 75,233 | 41,793 | 75,233 | | 6,351 | 81,584 | 8.44% | | | | 81,584 | |

2020 Notes:

4-00905 Donations - Reduced to reflect historical trend, and to reduce reliance on funding programs through the donations which have been decreasing

5-47251 Recreation Programs - Decrease to right size budget

City of Sarnia

2020 Draft Operating Budget

4610 CANADA DAY COMMITTEE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00661 CONCESSION REVENUE | | (4,532) | | | (5,000) | (5,000) | | | | | (5,000) | |
| 4-00800 FEDERAL SUBSIDY | (20,000) | (20,000) | (20,000) | | | (20,000) | | | | | (20,000) | |
| 4-00905 DONATIONS | (3,000) | (7,279) | (3,000) | | (5,000) | (8,000) | 166.67% | | | | (8,000) | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (8,000) | (5,000) | (8,000) | | | (8,000) | | | | | (8,000) | |
| 4-00992 FUND RAISING | (4,000) | (1,430) | (4,000) | | | (4,000) | | | | | (4,000) | |
| 4-00993 BINGO PROCEEDS | (15,000) | (4,011) | (15,000) | | 15,000 | | (100.00%) | | | | | |
| Revenue Total | (50,000) | (42,252) | (50,000) | | 5,000 | (45,000) | (10.00%) | | | | (45,000) | |
| EXPENSES | | | | | | | | | | | | |
| 5-04005 INSURANCE | 2,000 | 1,523 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-04100 SECURITY SERVICES | 2,000 | 2,695 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-05817 CANADA DAY-PUBLICITY | 3,000 | 2,442 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-05819 CANADA DAY-FIREWORKS | 40,000 | 39,191 | 40,000 | | | 40,000 | | | | | 40,000 | |
| 5-05821 CANADA DAY-SOUND SYSTEM | 14,000 | 9,239 | 14,000 | | | 14,000 | | | | | 14,000 | |
| 5-05825 CANADA DAY-PARADE | 3,000 | 1,250 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-05826 CANADA DAY-WASHROOMS | 4,000 | 3,905 | 4,000 | | | 4,000 | | | | | 4,000 | |
| 5-05829 CANADA DAY-BINGO EXPENSES | | 1,200 | | | | | | | | | | |
| 5-05830 CANADA DAY-MAJOR ENTERTAIN-JUNE 30 | 8,000 | 12,322 | 8,000 | | | 8,000 | | | | | 8,000 | |
| 5-05831 CANADA DAY-MINOR ENTERTAIN-JUNE 30 | 6,000 | 3,607 | 6,000 | | | 6,000 | | | | | 6,000 | |
| 5-05832 CANADA DAY-MISCELLANEOUS | 8,000 | 4,878 | 8,000 | | | 8,000 | | | | | 8,000 | |
| Expense Total | 90,000 | 82,252 | 90,000 | | | 90,000 | | | | | 90,000 | |
| Net Expense / (Net Revenue) | 40,000 | 40,000 | 40,000 | | 5,000 | 45,000 | 12.50% | | | | 45,000 | |

2020 Notes:

4-00661 Concession Revenue - Budget added based on fees collected for food vendors at the Canada Day celebrations

4-00905 Donations - Increase based on historical trend and to offset the impact of the loss of bingo revenue

4-00993 Bingo Proceeds - Budget eliminated as the City is not permitted to use proceeds from Bingo to fund City operations as per OLG regulations

City of Sarnia

2020 Draft Operating Budget

4611 BLUEWATER TRAILS COMMITTEE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00905 DONATIONS | | (76,467) | | | | | | | | | | |
| Revenue Total | | (76,467) | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 1,500 | 1,028 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02302 ADVERTISING | 3,000 | 2,725 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-03005 MATERIALS | 5,000 | 2,498 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 5,000 | 2,839 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-05626 SPECIAL PROJECTS | 7,500 | 84,435 | 7,500 | | | 7,500 | | | | | 7,500 | |
| Expense Total | 22,000 | 93,525 | 22,000 | | | 22,000 | | | | | 22,000 | |
| Net Expense / (Net Revenue) | 22,000 | 17,058 | 22,000 | | | 22,000 | | | | | 22,000 | |

City of Sarnia

2020 Draft Operating Budget

4700 ARENAS - ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (9,450) | | (9,450) | | 9,450 | (6,300) | | (6,300) | (33.33%) |
| Revenue Total | | | | (9,450) | | (9,450) | | 9,450 | (6,300) | | (6,300) | (33.33%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 192,014 | 200,449 | 192,014 | | 19,406 | 211,420 | 10.11% | | | 1,806 | 213,226 | 0.85% |
| 5-01025 SALARIES - OVERTIME | 2,822 | 25,796 | 2,822 | | 19,602 | 22,424 | 694.61% | | | | 22,424 | |
| 5-01095 CALL DUTY | 3,654 | 4,347 | 3,654 | | | 3,654 | | | | | 3,654 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 39,612 | 44,713 | 39,612 | | 4,327 | 43,939 | 10.92% | | | 299 | 44,238 | 0.68% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 22,742 | 22,833 | 22,742 | | (1,818) | 20,924 | (7.99%) | | | 63 | 20,987 | 0.30% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,000 | 1,455 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02104 PHONE | 2,000 | 1,793 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02220 VEHICLE EXPENSE | 14,000 | 14,000 | 14,000 | | 9,450 | 23,450 | 67.50% | | | 3,150 | 26,600 | 13.43% |
| 5-02311 TRAINING & EDUCATION | 4,000 | 3,818 | 4,000 | | | 4,000 | | | | | 4,000 | |
| 5-02388 OVERTIME MEALS | | 987 | | | 1,000 | 1,000 | | | | | 1,000 | |
| 5-05505 NEW EQUIPMENT | | 704 | | | | | | | | | | |
| Expense Total | 281,844 | 320,895 | 281,844 | | 51,967 | 333,811 | 18.44% | | | 5,318 | 339,129 | 1.59% |
| Net Expense / (Net Revenue) | 281,844 | 320,895 | 281,844 | (9,450) | 51,967 | 324,361 | 15.09% | 9,450 | (6,300) | 5,318 | 332,829 | 2.61% |

2020 Notes:

- 4-06220 Contribution from Reserves** - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the increase in 2020 to **5-02220 Vehicle Expense**
- 5-02220 Vehicle Expense** - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage
- 5-02338 Overtime Meals** - Budget established as per prior year trends

2021 Notes:

- 4-06220 Contribution from Reserves** - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the increase in 2020 & 2021 to **5-02220 Vehicle Expense** to phase in by 2022
- 5-02220 Vehicle Expense** - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia 2020 Draft Operating Budget

4705 SARNIA ARENA

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00626 GENERAL ICE RENTALS | (89,141) | (88,884) | (89,141) | | | (89,141) | | | | | (89,141) | |
| 4-00627 SUBSIDIZED RENTALS | (233,850) | (233,333) | (233,850) | | | (233,850) | | | | | (233,850) | |
| 4-00629 SPECIAL EVENTS | (1,650) | (1,650) | (1,650) | | | (1,650) | | | | | (1,650) | |
| 4-00660 HALL RENTAL | (3,500) | (7,273) | (3,500) | | (1,000) | (4,500) | 28.57% | | | | (4,500) | |
| 4-00661 CONCESSION REVENUE | (8,550) | (8,183) | (8,550) | | | (8,550) | | | | | (8,550) | |
| 4-00900 SUNDRY REVENUE | (500) | (460) | (500) | | | (500) | | | | | (500) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (12,375) | | (12,375) | | 12,375 | (8,250) | | (8,250) | (33.33%) |
| Revenue Total | (337,191) | (339,783) | (337,191) | (12,375) | (1,000) | (350,566) | 3.97% | 12,375 | (8,250) | | (346,441) | (1.18%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 228,137 | 201,833 | 228,137 | | 3,485 | 231,622 | 1.53% | | | 3,403 | 235,025 | 1.47% |
| 5-01055 WAGES - OVERTIME | 12,000 | 8,179 | 12,000 | | | 12,000 | | | | | 12,000 | |
| 5-01060 WAGES - CASUAL | 15,596 | 14,573 | 15,596 | | (1) | 15,595 | (0.01%) | | | | 15,595 | |
| 5-01115 STAT HOLIDAY PAY | 2,600 | 1,523 | 2,600 | | | 2,600 | | | | | 2,600 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 49,931 | 45,272 | 49,931 | | 1,399 | 51,330 | 2.80% | | | 851 | 52,181 | 1.66% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 38,359 | 32,735 | 38,359 | | (527) | 37,832 | (1.37%) | | | 121 | 37,953 | 0.32% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 2,000 | 1,473 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02101 NATURAL GAS | 20,000 | 19,118 | 20,000 | | | 20,000 | | | | | 20,000 | |
| 5-02102 ELECTRICITY | 111,000 | 105,688 | 111,000 | | | 111,000 | | | | | 111,000 | |
| 5-02103 WATER | 18,300 | 25,136 | 18,300 | | | 18,300 | | | | | 18,300 | |
| 5-02104 PHONE | 3,000 | 3,059 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02220 VEHICLE EXPENSE | 16,000 | 16,000 | 16,000 | | 12,375 | 28,375 | 77.34% | | | 4,125 | 32,500 | 14.54% |
| 5-02388 OVERTIME MEALS | 300 | 165 | 300 | | | 300 | | | | | 300 | |
| 5-02420 BUILDING MAINTENANCE | | | | | 57,110 | 57,110 | | | | | 57,110 | |
| 5-03005 MATERIALS | | | | | 10,000 | 10,000 | | | | | 10,000 | |
| 5-04900 CONTRACT WORK | 51,720 | 74,636 | 51,720 | | (51,720) | | (100.00%) | | | | | |
| 5-05500 REPLACEMENT EQUIPMENT | | | | | 10,000 | 10,000 | | | | | 10,000 | |
| 5-47050 ARENA MAINTENANCE & SUPPLIES | 25,390 | 24,967 | 25,390 | | (25,390) | | (100.00%) | | | | | |
| Expense Total | 594,333 | 574,357 | 594,333 | | 16,731 | 611,064 | 2.82% | | | 8,500 | 619,564 | 1.39% |

City of Sarnia

2020 Draft Operating Budget

4705 SARNIA ARENA

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| Net Expense / (Net Revenue) | 257,142 | 234,574 | 257,142 | (12,375) | 15,731 | 260,498 | 1.31% | 12,375 | (8,250) | 8,500 | 273,123 | 4.85% |

2020 Notes:

4-00660 Hall Rental - Increase based on prior year historical trend

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the increase in 2020 to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Budget reallocated from **5-04900 Contract Work** and **5-47050 Arena Maintenance & Supplies** for reporting consistency; no budget impact

5-03005 Materials - Budget reallocated from **5-04900 Contract Work** and **5-47050 Arena Maintenance & Supplies** for reporting consistency; no budget impact

5-04900 Contract Work - Budget reallocated to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

5-05500 Replacement Equipment- Budget reallocated from **5-04900 Contract Work** and **5-47050 Arena Maintenance & Supplies** for reporting consistency; no budget impact

5-47050 Arena Maintenance & Supplies - Budget reallocated to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Draft Operating Budget

4708 CLEARWATER ARENA

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00626 GENERAL ICE RENTALS | (154,067) | (153,506) | (154,067) | | | (154,067) | | | | | (154,067) | |
| 4-00627 SUBSIDIZED RENTALS | (483,400) | (487,189) | (483,400) | | | (483,400) | | | | | (483,400) | |
| 4-00629 SPECIAL EVENTS | (20,000) | (11,650) | (20,000) | | | (20,000) | | | | | (20,000) | |
| 4-00660 HALL RENTAL | (12,000) | (11,715) | (12,000) | | | (12,000) | | | | | (12,000) | |
| 4-00661 CONCESSION REVENUE | (8,550) | (8,789) | (8,550) | | | (8,550) | | | | | (8,550) | |
| 4-00900 SUNDRY REVENUE | | (1,590) | | | (1,500) | (1,500) | | | | | (1,500) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (13,875) | | (13,875) | | 13,875 | (9,250) | | (9,250) | (33.33%) |
| Revenue Total | (678,017) | (674,439) | (678,017) | (13,875) | (1,500) | (693,392) | 2.27% | 13,875 | (9,250) | | (688,767) | (0.67%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 576,834 | 581,982 | 576,834 | | 7,750 | 584,584 | 1.34% | | | 8,541 | 593,125 | 1.46% |
| 5-01051 WAGES - SEASONAL | 22,684 | 30,451 | 22,684 | | 338 | 23,022 | 1.49% | | | | 23,022 | |
| 5-01055 WAGES - OVERTIME | 23,700 | 16,144 | 23,700 | | | 23,700 | | | | | 23,700 | |
| 5-01060 WAGES - CASUAL | 16,420 | 5,911 | 16,420 | | (1) | 16,419 | (0.01%) | | | | 16,419 | |
| 5-01115 STAT HOLIDAY PAY | 6,046 | 3,560 | 6,046 | | | 6,046 | | | | | 6,046 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 128,452 | 129,510 | 128,452 | | 3,519 | 131,971 | 2.74% | | | 2,090 | 134,061 | 1.58% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 95,992 | 92,199 | 95,992 | | (1,314) | 94,678 | (1.37%) | | | 303 | 94,981 | 0.32% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 4,900 | 6,014 | 4,900 | | | 4,900 | | | | | 4,900 | |
| 5-02101 NATURAL GAS | 41,382 | 41,732 | 41,382 | | | 41,382 | | | | | 41,382 | |
| 5-02102 ELECTRICITY | 164,000 | 180,083 | 164,000 | | | 164,000 | | | | | 164,000 | |
| 5-02103 WATER | 5,800 | 9,172 | 5,800 | | | 5,800 | | | | | 5,800 | |
| 5-02104 PHONE | 860 | 2,699 | 860 | | | 860 | | | | | 860 | |
| 5-02220 VEHICLE EXPENSE | 22,500 | 22,500 | 22,500 | | 13,875 | 36,375 | 61.67% | | | 4,625 | 41,000 | 12.71% |
| 5-02388 OVERTIME MEALS | 500 | 639 | 500 | | | 500 | | | | | 500 | |
| 5-02420 BUILDING MAINTENANCE | | | | | 86,000 | 86,000 | | | | | 86,000 | |
| 5-03005 MATERIALS | | | | | 10,000 | 10,000 | | | | | 10,000 | |
| 5-04900 CONTRACT WORK | 75,000 | 73,710 | 75,000 | | (75,000) | | (100.00%) | | | | | |
| 5-05500 REPLACEMENT EQUIPMENT | | 2,275 | | | 10,000 | 10,000 | | | | | 10,000 | |
| 5-47150 GENERAL FACILITY MAINTENANCE | 30,395 | 29,610 | 30,395 | | (30,395) | | (100.00%) | | | | | |

City of Sarnia

2020 Draft Operating Budget

4708 CLEARWATER ARENA

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| Expense Total | 1,215,465 | 1,228,191 | 1,215,465 | | 24,772 | 1,240,237 | 2.04% | | | 15,559 | 1,255,796 | 1.25% |
| Net Expense / (Net Revenue) | 537,448 | 553,752 | 537,448 | (13,875) | 23,272 | 546,845 | 1.75% | 13,875 | (9,250) | 15,559 | 567,029 | 3.69% |

2020 Notes:

4-00900 Sundry Revenue - Budget added based on historical trend for miscellaneous revenue received (ATM commission etc.)

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02420 Building Maintenance - Budget reallocated from **5-04900 Contract Work** and **5-47150 General Facility Maintenance** for reporting consistency; no budget impact

5-03005 Materials- Budget reallocated from **5-04900 Contract Work** and **5-47150 General Facility Maintenance** for reporting consistency; no budget impact

5-04900 Contract Work - Budget reallocated to **5-02420 Building Maintenance**, **5-03005 Materials** and **5-05500 Replacement Equipment** for reporting consistency; no budget impact

5-05500 Replacement Equipment - Budget reallocated from **5-04900 Contract Work** and **5-47150 General Facility Maintenance** for reporting consistency; no budget impact

5-47150 General Facility Maintenance - Budget reallocated to **5-02420 Building Maintenance**, **5-03005 Materials** and **5-05500 Replacement Equipment** for reporting consistency; no budget impact

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Draft Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00474 ADVERTISING | (40,000) | (38,001) | (40,000) | | 40,000 | | (100.00%) | | | | | |
| 4-00626 GENERAL ICE RENTALS | (508,487) | (460,149) | (508,487) | | (2,000) | (510,487) | 0.39% | | | | (510,487) | |
| 4-00627 SUBSIDIZED RENTALS | (305,000) | (352,536) | (305,000) | | (2,000) | (307,000) | 0.66% | | | | (307,000) | |
| 4-00629 SPECIAL EVENTS | (15,000) | (15,300) | (15,000) | | (2,500) | (17,500) | 16.67% | | | | (17,500) | |
| 4-00671 SUITE FEES | (350,000) | (314,443) | (350,000) | | 350,000 | | (100.00%) | | | | | |
| 4-00672 TICKET PERCENTAGE | (140,000) | (130,959) | (140,000) | | 140,000 | | (100.00%) | | | | | |
| 4-00673 TICKET SURCHARGE | (130,000) | (128,581) | (130,000) | | 130,000 | | (100.00%) | | | | | |
| 4-00674 BUILDING NAMING RIGHTS | (23,090) | (23,090) | (23,090) | | | (23,090) | | | | | (23,090) | |
| 4-00675 FOOD & BEVERAGE | (79,000) | (78,046) | (79,000) | | | (79,000) | | | | | (79,000) | |
| 4-00676 SARNIA STING REVENUE | | | | | (450,000) | (450,000) | | | | | (450,000) | |
| 4-00900 SUNDRY REVENUE | (3,000) | (3,471) | (3,000) | | | (3,000) | | | | | (3,000) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (31,800) | | (31,800) | | 31,800 | (21,200) | | (21,200) | (33.33%) |
| Revenue Total | (1,593,577) | (1,544,576) | (1,593,577) | (31,800) | 203,500 | (1,421,877) | (10.77%) | 31,800 | (21,200) | | (1,411,277) | (0.75%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 451,118 | 467,230 | 451,118 | | 9,288 | 460,406 | 2.06% | | | 6,906 | 467,312 | 1.50% |
| 5-01055 WAGES - OVERTIME | 25,026 | 17,508 | 25,026 | | | 25,026 | | | | | 25,026 | |
| 5-01060 WAGES - CASUAL | 23,244 | 35,192 | 23,244 | | (1) | 23,243 | | | | | 23,243 | |
| 5-01115 STAT HOLIDAY PAY | 7,176 | 6,247 | 7,176 | | | 7,176 | | | | | 7,176 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 99,074 | 103,296 | 99,074 | | 3,522 | 102,596 | 3.55% | | | 1,587 | 104,183 | 1.55% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 76,882 | 65,904 | 76,882 | | (964) | 75,918 | (1.25%) | | | 245 | 76,163 | 0.32% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 4,500 | 3,927 | 4,500 | | | 4,500 | | | | | 4,500 | |
| 5-02101 NATURAL GAS | 100,000 | 106,260 | 100,000 | | | 100,000 | | | | | 100,000 | |
| 5-02102 ELECTRICITY | 390,000 | 389,110 | 390,000 | | | 390,000 | | | | | 390,000 | |
| 5-02103 WATER | 20,225 | 21,274 | 20,225 | | | 20,225 | | | | | 20,225 | |
| 5-02104 PHONE | 4,500 | 3,367 | 4,500 | | | 4,500 | | | | | 4,500 | |
| 5-02220 VEHICLE EXPENSE | 15,000 | 15,000 | 15,000 | | 31,800 | 46,800 | 212.00% | | | 10,600 | 57,400 | 22.65% |
| 5-02310 TRAVEL & ACCOMODATIONS | 2,000 | 2,178 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02311 TRAINING & EDUCATION | 5,000 | 5,042 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02388 OVERTIME MEALS | 1,000 | 715 | 1,000 | | | 1,000 | | | | | 1,000 | |

City of Sarnia

2020 Draft Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--------------------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| 5-02420 BUILDING MAINTENANCE | | | | | 164,450 | 164,450 | | | | | 164,450 | |
| 5-03002 OTHER OPERATING SUPPLIES | 11,000 | 11,339 | 11,000 | | (11,000) | | (100.00%) | | | | | |
| 5-03005 MATERIALS | | | | | 11,000 | 11,000 | | | | | 11,000 | |
| 5-04021 GARBAGE COLLECTION | 7,500 | 7,505 | 7,500 | | | 7,500 | | | | | 7,500 | |
| 5-04040 SNOW REMOVAL | 40,000 | 55,154 | 40,000 | | | 40,000 | | | | | 40,000 | |
| 5-04043 CONTRACT CLEANING | | 15,484 | | | | | | | | | | |
| 5-04900 CONTRACT WORK | 64,000 | 90,294 | 64,000 | | (64,000) | | (100.00%) | | | | | |
| 5-04910 OTHER PURCHASED SERVICES | 40,000 | 40,291 | 40,000 | | (27,000) | 13,000 | (67.50%) | | | | 13,000 | |
| 5-05505 NEW EQUIPMENT | 5,000 | 4,085 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-47150 GENERAL FACILITY MAINTENANCE | 100,450 | 96,189 | 100,450 | | (100,450) | | (100.00%) | | | | | |
| Expense Total | 1,492,695 | 1,562,591 | 1,492,695 | | 16,645 | 1,509,340 | 1.12% | | | 19,338 | 1,528,678 | 1.28% |
| Net Expense / (Net Revenue) | (100,882) | 18,015 | (100,882) | (31,800) | 220,145 | 87,463 | (186.70%) | 31,800 | (21,200) | 19,338 | 117,401 | 34.23% |

2020 Notes:

- 4-00474 Advertising** - Budget removed as per the new proposed agreement with the Sarnia Sting; all revenue related to Sting lease agreement is consolidated into **4-00676 Sarnia Sting Revenue**
- 4-00626 General Ice Rentals** - Increase based on expected ice usage
- 4-00627 Subsidized Rentals** - Increase based on expected ice usage
- 4-00629 Special Events** - Increase based on anticipated arena use for special events
- 4-00671 Suite Fees** - Budget removed as per the new proposed agreement with the Sarnia Sting; all revenue related to Sting lease agreement is consolidated into **4-00676 Sarnia Sting Revenue**
- 4-00672 Ticket Percentage** - Budget removed as per the new proposed agreement with the Sarnia Sting; all revenue related to Sting lease agreement is consolidated into **4-00676 Sarnia Sting Revenue**
- 4-00673 Ticket Surcharge** - Budget removed as per the new proposed agreement with the Sarnia Sting; all ticket surcharge revenue related to Sarnia Sting ticket sales will be allocated directly to the **6610 Parks & Recreation Facilities** reserve to be used at PASA for capital improvements; offset by a reduction in **2490 Corporate Municipal** transfer to reserves for a net zero budget impact on the tax levy
- 4-00676 Sarnia Sting Revenue** - As per the new proposed lease agreement terms, the Sting will pay a monthly set fee
- 4-06220 Contribution from Reserves** - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**
- 5-02220 Vehicle Expense** - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage
- 5-02420 Building Maintenance** - Budget transferred from **5-04900 Contract Work** and **5-47150 General Facility Maintenance** for reporting consistency; no budget impact
- 5-03002 Other Operating Supplies** - Budget transferred to **5-03005 Materials** for reporting consistency; no budget impact
- 5-04900 Contract Work** - Budget transferred to 5-02420 Building Maintenance for reporting consistency; no budget impact
- 5-04910 Other Purchased Services** - Decrease due to the new lease arrangement with the Sarnia Sting which results in avoidance of costs associated with PASA suite sales
- 5-47150 General Facility Maintenance** - Budget transferred to 5-02420 Building Maintenance for reporting consistency; no budget impact

City of Sarnia

2020 Draft Operating Budget

4710 PROGRESSIVE AUTO SALES ARENA

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia

2020 Draft Operating Budget

4715 JACKSON POOL

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02101 NATURAL GAS | 1,375 | | 1,375 | | (1,375) | | (100.00%) | | | | | |
| 5-02102 ELECTRICITY | 960 | 634 | 960 | | | 960 | | | | | 960 | |
| 5-02103 WATER | 4,050 | | 4,050 | | (4,050) | | (100.00%) | | | | | |
| 5-02104 PHONE | 590 | 676 | 590 | | | 590 | | | | | 590 | |
| Expense Total | 6,975 | 1,310 | 6,975 | | (5,425) | 1,550 | (77.78%) | | | | 1,550 | |
| Net Expense / (Net Revenue) | 6,975 | 1,310 | 6,975 | | (5,425) | 1,550 | (77.78%) | | | | 1,550 | |

2020 Notes:

5-02101 Natural Gas - Budget removed as the natural gas has been shut off at Jackson pool as it is not in use

5-02103 Water - Budget removed as water meter has been removed as Jackson Pool is not in use

City of Sarnia 2020 Draft Operating Budget

4716 COX YOUTH CENTRE & POOL

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00630 PUBLIC SWIMMING | (20,000) | (21,699) | (20,000) | | | (20,000) | | | | | (20,000) | |
| 4-00635 SCHOOL RENTAL & AWARDS | (11,000) | (10,253) | (11,000) | | | (11,000) | | | | | (11,000) | |
| 4-00640 REGISTRATION FEES | (43,300) | (43,300) | (43,300) | | | (43,300) | | | | | (43,300) | |
| Revenue Total | (74,300) | (75,252) | (74,300) | | | (74,300) | | | | | (74,300) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01055 WAGES - OVERTIME | | 3,969 | | | | | | | | | | |
| 5-01080 WAGES - CONCESSIONS/LIFEGUARDS | 168,020 | 165,893 | 168,020 | | | 168,020 | | | | | 168,020 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 20,090 | 19,859 | 20,090 | | 295 | 20,385 | 1.47% | | | | 20,385 | |
| 5-02101 NATURAL GAS | 4,670 | 4,831 | 4,670 | | | 4,670 | | | | | 4,670 | |
| 5-02102 ELECTRICITY | 12,000 | 12,169 | 12,000 | | | 12,000 | | | | | 12,000 | |
| 5-02103 WATER | 11,000 | 11,627 | 11,000 | | | 11,000 | | | | | 11,000 | |
| 5-02104 PHONE | 800 | 778 | 800 | | | 800 | | | | | 800 | |
| 5-02420 BUILDING MAINTENANCE | | | | | 11,310 | 11,310 | | | | | 11,310 | |
| 5-03005 MATERIALS | | | | | 10,000 | 10,000 | | | | | 10,000 | |
| 5-47600 POOL MAINTENANCE & SUPPLIES | 14,310 | 12,583 | 14,310 | | (14,310) | | (100.00%) | | | | | |
| 5-47603 POOL & BUILDING MAINTENANCE | 7,000 | 7,293 | 7,000 | | (7,000) | | (100.00%) | | | | | |
| 5-47610 POOL LIFEGUARDS & SUPPLIES | 2,900 | 2,537 | 2,900 | | | 2,900 | | | | | 2,900 | |
| Expense Total | 240,790 | 241,539 | 240,790 | | 295 | 241,085 | 0.12% | | | | 241,085 | |
| Net Expense / (Net Revenue) | 166,490 | 166,287 | 166,490 | | 295 | 166,785 | 0.18% | | | | 166,785 | |

2020 Notes:

5-02420 Building Maintenance - Budget transferred from **5-47600 Pool Maintenance & Supplies** and **5-47603 Pool & Building Maintenance** for reporting consistency; no budget impact

5-03005 Materials - Budget transferred from **5-47600 Pool Maintenance & Supplies** and **5-47603 Pool & Building Maintenance** for reporting consistency; no budget impact

5-47600 Pool Maintenance & Supplies - Budget transferred to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

5-47603 Pool & Building Maintenance - Budget transferred to **5-02420 Building Maintenance** and **5-03005 Materials** for reporting consistency; no budget impact

City of Sarnia

2020 Draft Operating Budget

4950 STRANGWAY CENTRE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00655 MEMBERSHIP FEES | (22,500) | (21,571) | (22,500) | | (1,000) | (23,500) | 4.44% | | | | (23,500) | |
| 4-00661 CONCESSION REVENUE | (21,500) | (28,673) | (21,500) | | (2,000) | (23,500) | 9.30% | | | | (23,500) | |
| 4-00750 PROVINCIAL SUBSIDY | (43,964) | (51,140) | (43,964) | | | (43,964) | | | | | (43,964) | |
| 4-00800 FEDERAL SUBSIDY | (1,386) | (1,386) | (1,386) | | | (1,386) | | | | | (1,386) | |
| 4-00903 RENTAL REVENUE | (21,800) | (21,418) | (21,800) | | | (21,800) | | | | | (21,800) | |
| 4-00905 DONATIONS | (13,389) | (1,000) | (13,389) | | 6,389 | (7,000) | (47.72%) | | | | (7,000) | |
| 4-47803 COSTS RECOVERED - FUNDRAISING | (7,000) | (5,054) | (7,000) | | | (7,000) | | | | | (7,000) | |
| 4-47805 COSTS RECOVERED - HOBBY SHOP | (1,800) | (1,719) | (1,800) | | (2,500) | (4,300) | 138.89% | | | | (4,300) | |
| 4-47806 COSTS RECOVERED - ACTIVITIES | (193,000) | (212,890) | (193,000) | | (2,000) | (195,000) | 1.04% | | | | (195,000) | |
| Revenue Total | (326,339) | (344,851) | (326,339) | | (1,111) | (327,450) | 0.34% | | | | (327,450) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 148,259 | 148,295 | 148,259 | | 8,623 | 156,882 | 5.82% | | | 6,044 | 162,926 | 3.85% |
| 5-01025 SALARIES - OVERTIME | | (797) | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | 9,709 | 9,844 | 9,709 | | 9,687 | 19,396 | 99.77% | | | | 19,396 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 31,791 | 31,809 | 31,791 | | 3,454 | 35,245 | 10.86% | | | 1,193 | 36,438 | 3.38% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 21,195 | 21,191 | 21,195 | | (2,181) | 19,014 | (10.29%) | | | 212 | 19,226 | 1.11% |
| 5-02060 FOOD | 12,000 | 18,207 | 12,000 | | | 12,000 | | | | | 12,000 | |
| 5-02101 NATURAL GAS | 5,270 | 5,260 | 5,270 | | | 5,270 | | | | | 5,270 | |
| 5-02102 ELECTRICITY | 16,000 | 14,274 | 16,000 | | | 16,000 | | | | | 16,000 | |
| 5-02103 WATER | 9,500 | 9,568 | 9,500 | | | 9,500 | | | | | 9,500 | |
| 5-02104 PHONE | 2,200 | 2,082 | 2,200 | | | 2,200 | | | | | 2,200 | |
| 5-02300 OFFICE EXPENSES | 3,385 | 2,282 | 3,385 | | | 3,385 | | | | | 3,385 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 500 | 405 | 500 | | | 500 | | | | | 500 | |
| 5-02302 ADVERTISING | 3,438 | 2,131 | 3,438 | | | 3,438 | | | | | 3,438 | |
| 5-02303 POSTAGE | 300 | 300 | 300 | | | 300 | | | | | 300 | |
| 5-02311 TRAINING & EDUCATION | 2,000 | 2,040 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02321 CLEANING SUPPLIES | 2,500 | 2,138 | 2,500 | | | 2,500 | | | | | 2,500 | |
| 5-02420 BUILDING MAINTENANCE | 15,000 | 20,568 | 15,000 | | | 15,000 | | | | | 15,000 | |
| 5-03201 COMMITTEE EXPENSES-SPECIAL EVENTS | | 18 | | | | | | | | | | |

City of Sarnia 2020 Draft Operating Budget

4950 STRANGWAY CENTRE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| 5-03204 COMMITTEE EXPENSES-FUNDRAISING | 2,000 | 1,523 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-03206 COMMITTEE EXPENSES-HOBBY SHOP | 1,000 | 1,438 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-03207 COMMITTEE EXPENSES-ACTIVITIES | 90,500 | 113,401 | 90,500 | | | 90,500 | | | | | 90,500 | |
| 5-04043 CONTRACT CLEANING | 27,000 | 28,856 | 27,000 | | | 27,000 | | | | | 27,000 | |
| 5-05505 NEW EQUIPMENT | 1,000 | 1,015 | 1,000 | | | 1,000 | | | | | 1,000 | |
| Expense Total | 404,547 | 435,848 | 404,547 | | 19,583 | 424,130 | 4.84% | | | 7,449 | 431,579 | 1.76% |
| Net Expense / (Net Revenue) | 78,208 | 90,997 | 78,208 | | 18,472 | 96,680 | 23.62% | | | 7,449 | 104,129 | 7.70% |

2020 Notes:

- 4-00655 Membership Fees** - Increase to right size budget based on trend
- 4-00661 Concession Revenue** - Increase to right size budget based on trend
- 4-00905 Donations** - Decrease as per historical trend
- 4-47805 Costs Recovered - Hobbyshop** - Increase based on expected hobby shop usage
- 4-47806 Costs Recovered - Activities** - Increase based on historical trend
- 5-01### Salaries & Benefits** - Increase 0.33 part time FTE's for an additional casual part time employee needed

City of Sarnia

2020 Draft Operating Budget

2150 ECONOMIC DEVELOPMENT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | | (29) | | | | | | | | | | |
| Revenue Total | | (29) | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 86,543 | 79,079 | 86,543 | | (7,265) | 79,278 | (8.39%) | | | 5,430 | 84,708 | 6.85% |
| 5-01025 SALARIES - OVERTIME | 9,998 | 5,736 | 9,998 | | | 9,998 | | | | | 9,998 | |
| 5-01030 SALARIES - CASUAL | | (1,893) | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 18,027 | 15,589 | 18,027 | | (1,174) | 16,853 | (6.51%) | | | 1,267 | 18,120 | 7.52% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 11,014 | 10,848 | 11,014 | | (1,281) | 9,733 | (11.63%) | | | 156 | 9,889 | 1.60% |
| 5-01253 CAR ALLOWANCE | 1,500 | | 1,500 | | (1,500) | | (100.00%) | | | | | |
| 5-02102 ELECTRICITY | | | | | 300 | 300 | | | | | 300 | |
| 5-02104 PHONE | 2,000 | 1,389 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02300 OFFICE EXPENSES | 650 | 363 | 650 | | | 650 | | | | | 650 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 1,500 | 1,083 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02302 ADVERTISING | 15,000 | 14,345 | 15,000 | | 15,000 | 30,000 | 100.00% | | | | 30,000 | |
| 5-02303 POSTAGE | 100 | 56 | 100 | | | 100 | | | | | 100 | |
| 5-02304 MARKETING | 15,000 | 14,989 | 15,000 | | (15,000) | | (100.00%) | | | | | |
| 5-02310 TRAVEL & ACCOMODATIONS | 2,000 | 1,078 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02311 TRAINING & EDUCATION | 2,000 | 897 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 15,000 | 15,000 | 15,000 | | | 15,000 | | | | | 15,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,000 | | 1,000 | | | 1,000 | | | | | 1,000 | |
| Expense Total | 181,332 | 158,559 | 181,332 | | (10,920) | 170,412 | (6.02%) | | | 6,853 | 177,265 | 4.02% |
| Net Expense / (Net Revenue) | 181,332 | 158,530 | 181,332 | | (10,920) | 170,412 | (6.02%) | | | 6,853 | 177,265 | 4.02% |

2020 Notes:

5-02102 Electricity - Set up budget for 402 Business park hydro costs

5-02302 Advertising - Budget transferred from **5-02304 Marketing** to consolidate the accounts

5-02304 Marketing - Budget transferred to **5-02302 Advertising** to consolidate the accounts

City of Sarnia

2020 Draft Operating Budget

5005 PLANNING AND DEVELOPMENT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00700 ZONING & OFFICIAL PLAN APPLICATIONS | (80,000) | (80,393) | (80,000) | | | (80,000) | | | | | (80,000) | |
| 4-00701 ZONING VERIFICATION FEES | (18,000) | (18,707) | (18,000) | | | (18,000) | | | | | (18,000) | |
| 4-00704 DRAFT SUBDIVISION APPROVAL FEE | (7,800) | (7,750) | (7,800) | | | (7,800) | | | | | (7,800) | |
| 4-00720 SALE OF PRINTS, MAPS, ETC | (6,000) | (5,874) | (6,000) | | | (6,000) | | | | | (6,000) | |
| 4-00745 COUNTY RECOVERY | (825,971) | (804,311) | (825,971) | | | (825,971) | | | | | (825,971) | |
| 4-00750 PROVINCIAL SUBSIDY | | (8,000) | | | | | | | | | | |
| 4-00800 FEDERAL SUBSIDY | | | | | (78,000) | (78,000) | | | | | (78,000) | |
| 4-00939 COSTS RECOVERED - INTERDEPARTMENT | (47,650) | (47,650) | (47,650) | | | (47,650) | | | | | (47,650) | |
| Revenue Total | (985,421) | (972,685) | (985,421) | | (78,000) | (1,063,421) | 7.92% | | | | (1,063,421) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 675,757 | 636,763 | 675,757 | | 47,128 | 722,885 | 6.97% | | | 24,640 | 747,525 | 3.41% |
| 5-01025 SALARIES - OVERTIME | | 722 | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | 8,490 | 6,882 | 8,490 | | | 8,490 | | | | | 8,490 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 140,152 | 127,539 | 140,152 | | 12,295 | 152,447 | 8.77% | | | 4,909 | 157,356 | 3.22% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 90,291 | 79,117 | 90,291 | | (518) | 89,773 | (0.57%) | | | 865 | 90,638 | 0.96% |
| 5-01253 CAR ALLOWANCE | 1,350 | 897 | 1,350 | | | 1,350 | | | | | 1,350 | |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 250 | | 250 | | | 250 | | | | | 250 | |
| 5-02104 PHONE | 2,000 | 1,696 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02220 VEHICLE EXPENSE | 1,000 | 1,000 | 1,000 | | (1,000) | | (100.00%) | | | | | |
| 5-02300 OFFICE EXPENSES | 4,250 | 5,763 | 4,250 | | | 4,250 | | | | | 4,250 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 2,500 | 2,144 | 2,500 | | 2,500 | 5,000 | 100.00% | | | | 5,000 | |
| 5-02302 ADVERTISING | 5,000 | 4,536 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02303 POSTAGE | 3,000 | 3,679 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02311 TRAINING & EDUCATION | 8,000 | 8,191 | 8,000 | | | 8,000 | | | | | 8,000 | |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 1,000 | 624 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 7,000 | 7,064 | 7,000 | | | 7,000 | | | | | 7,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | 2,500 | 2,415 | 2,500 | | | 2,500 | | | | | 2,500 | |
| 5-05626 SPECIAL PROJECTS | 3,000 | 3,000 | | | 3,000 | 3,000 | | | | | 3,000 | |
| 5-05880 DOWNTOWN REHABILITATION GRANT PROGRAM | 500 | | 500 | | (500) | | (100.00%) | | | | | |

City of Sarnia

2020 Draft Operating Budget

5005 PLANNING AND DEVELOPMENT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| Expense Total | 956,040 | 892,032 | 953,040 | | 62,905 | 1,015,945 | 6.27% | | | 30,414 | 1,046,359 | 2.99% |
| Net Expense / (Net Revenue) | (29,381) | (80,653) | (32,381) | | (15,095) | (47,476) | 61.59% | | | 30,414 | (17,062) | (64.06%) |

2020 Notes:

4-00800 Federal Subsidy - Estimated amount to be received for the FCM grant in 2020 as per the schedule of work to be completed per the agreement (City Council March 25, 2019)

5-01### Salaries & Benefits - 1.00 FTE added for FCM grant for climate change initiative of which 80% of the staff wages & benefits is covered by the grant

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02301 Memberships & Subscriptions - Increase based on membership requirements for planning staff

5-05626 Special Projects - Budget added for the Mitton Village Advisory Committee

5-05880 Downtown Rehabilitation Grant - Remove budget as program was completed in 2018

City of Sarnia

2020 Draft Operating Budget

5010 COMMITTEE OF ADJUSTMENT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00702 COMMITTEE OF ADJUSTMENT PERMISSION | (30,350) | (29,168) | (30,350) | | | (30,350) | | | | | (30,350) | |
| 4-00703 COMMITTEE OF ADJUSTMENT CONSENT | (24,250) | (23,230) | (24,250) | | | (24,250) | | | | | (24,250) | |
| Revenue Total | (54,600) | (52,398) | (54,600) | | | (54,600) | | | | | (54,600) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01253 CAR ALLOWANCE | 2,000 | 2,200 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02300 OFFICE EXPENSES | 100 | 35 | 100 | | | 100 | | | | | 100 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 150 | | 150 | | | 150 | | | | | 150 | |
| 5-02302 ADVERTISING | 700 | 487 | 700 | | | 700 | | | | | 700 | |
| 5-02303 POSTAGE | 1,000 | 502 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02311 TRAINING & EDUCATION | 3,000 | 4,590 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-05650 ALLOCATED ADMINISTRATION | 47,650 | 47,650 | 47,650 | | | 47,650 | | | | | 47,650 | |
| Expense Total | 54,600 | 55,464 | 54,600 | | | 54,600 | | | | | 54,600 | |
| Net Expense / (Net Revenue) | | 3,066 | | | | | | | | | | |

City of Sarnia 2020 Draft Operating Budget

5020 BUILDING DIVISION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00710 BUILDING PERMIT | (715,000) | (715,318) | (715,000) | | | (715,000) | | | | | (715,000) | |
| 4-00930 COSTS RECOVERED | (6,000) | (5,895) | (6,000) | | | (6,000) | | | | | (6,000) | |
| Revenue Total | (721,000) | (721,213) | (721,000) | | | (721,000) | | | | | (721,000) | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 415,796 | 400,933 | 415,796 | | (5,863) | 409,933 | (1.41%) | | | 21,676 | 431,609 | 5.29% |
| 5-01025 SALARIES - OVERTIME | | 2 | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | 13,312 | 8,552 | 13,312 | | | 13,312 | | | | | 13,312 | |
| 5-01050 WAGES | | 8,107 | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 88,331 | 84,202 | 88,331 | | (75) | 88,256 | (0.08%) | | | 4,098 | 92,354 | 4.64% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 57,224 | 52,718 | 57,224 | | (6,275) | 50,949 | (10.97%) | | | 761 | 51,710 | 1.49% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 700 | 648 | 700 | | 20 | 720 | 2.86% | | | | 720 | |
| 5-02104 PHONE | 6,000 | 4,589 | 6,000 | | | 6,000 | | | | | 6,000 | |
| 5-02200 GASOLINE | 1,500 | 1,271 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-02220 VEHICLE EXPENSE | 39,585 | 39,596 | 39,585 | | (15,485) | 24,100 | (39.12%) | | | | 24,100 | |
| 5-02300 OFFICE EXPENSES | 3,000 | 2,690 | 3,000 | | (250) | 2,750 | (8.33%) | | | | 2,750 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 3,500 | 3,440 | 3,500 | | | 3,500 | | | | | 3,500 | |
| 5-02303 POSTAGE | 500 | 520 | 500 | | (100) | 400 | (20.00%) | | | | 400 | |
| 5-02311 TRAINING & EDUCATION | 11,500 | 11,161 | 11,500 | | | 11,500 | | | | | 11,500 | |
| 5-02360 CLOTHING & UNIFORMS | | 98 | | | 250 | 250 | | | | | 250 | |
| 5-04910 OTHER PURCHASED SERVICES | 1,500 | 3,854 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,000 | 1,488 | 1,000 | | | 1,000 | | | 4,000 | | 5,000 | 400.00% |
| 5-05650 ALLOCATED ADMINISTRATION | 49,500 | 49,500 | 49,500 | | | 49,500 | | | | | 49,500 | |
| 5-06100 CONTRIBUTION TO RESERVES | 28,052 | 47,846 | 28,052 | | 27,778 | 55,830 | 99.02% | | (4,000) | (26,535) | 25,295 | (54.69%) |
| Expense Total | 721,000 | 721,215 | 721,000 | | | 721,000 | | | | | 721,000 | |
| Net Expense / (Net Revenue) | | 2 | | | | | | | | | | |

5020 Building Division is a net zero budget; the Building Code Act prohibits funds received from building permit revenue to be used for any expenses other than to fund the building department activities. Any surplus revenue over expenses is transferred to **6035 Building Permit Reserve**, which is used to pay for the needs of the building department.

City of Sarnia

2020 Draft Operating Budget

5020 BUILDING DIVISION

2020 Notes:

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-06100 Contribution to Reserves - Increase to reconcile the department to net zero

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|---------------|---------------|---------------|
| 6035 | Building Permit Reserve | 28,052 | 55,830 | 25,295 |
| Total | | 28,052 | 55,830 | 25,295 |

2021 Notes:

5-05500 Replacement Equipment - One time budget needed to purchase large touch screen computers for digital plan review

5-06100 Contribution to Reserves - Decrease to reconcile the department to net zero

City of Sarnia

2020 Draft Operating Budget

5022 ENVIRONMENTAL ADVISORY COMMITTEE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02300 OFFICE EXPENSES | 530 | 266 | 530 | | | 530 | | | | | 530 | |
| 5-02302 ADVERTISING | 450 | 222 | 450 | | | 450 | | | | | 450 | |
| 5-02311 TRAINING & EDUCATION | 500 | 248 | 500 | | | 500 | | | | | 500 | |
| 5-05626 SPECIAL PROJECTS | 3,750 | 3,367 | 1,750 | | | 1,750 | (53.33%) | | | | 1,750 | |
| Expense Total | 5,230 | 4,103 | 3,230 | | | 3,230 | (38.24%) | | | | 3,230 | |
| Net Expense / (Net Revenue) | 5,230 | 4,103 | 3,230 | | | 3,230 | (38.24%) | | | | 3,230 | |

City of Sarnia 2020 Draft Operating Budget

5025 HERITAGE COMMITTEE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00901 OTHER FEES & SERVICE CHARGES | | (4,703) | | | | | | | | | | |
| Revenue Total | | (4,703) | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02300 OFFICE EXPENSES | 300 | 172 | 300 | | | 300 | | | | | 300 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 75 | 114 | 75 | | | 75 | | | | | 75 | |
| 5-02302 ADVERTISING | 2,000 | 2,105 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02311 TRAINING & EDUCATION | 2,000 | 1,956 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 7,500 | 7,525 | | 1,500 | | 1,500 | (80.00%) | (1,500) | | | | (100.00%) |
| 5-05800 HERITAGE DAY | 400 | 465 | 400 | | | 400 | | | | | 400 | |
| Expense Total | 12,275 | 12,337 | 4,775 | 1,500 | | 6,275 | (48.88%) | (1,500) | | | 4,775 | (23.90%) |
| Net Expense / (Net Revenue) | 12,275 | 7,634 | 4,775 | 1,500 | | 6,275 | (48.88%) | (1,500) | | | 4,775 | (23.90%) |

2020 Notes:

5-04910 Other Purchased Services - One time budget of \$1,500 for memorial plaque for committee member who passed away

City of Sarnia

2020 Draft Operating Budget

5035 BY-LAW ENFORCEMENT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00320 LICENSE FEES - ANIMAL (DOG) | (183,000) | (198,529) | (183,000) | | | (183,000) | | | | | (183,000) | |
| 4-00711 PERMIT FEES | (3,000) | (2,805) | (3,000) | | 1,500 | (1,500) | (50.00%) | | | 500 | (1,000) | (33.33%) |
| 4-00715 PROPERTY STANDARDS INSPECTION FEES | (25,000) | (25,826) | (25,000) | | | (25,000) | | | | | (25,000) | |
| 4-00750 PROVINCIAL SUBSIDY | (47,712) | | (47,712) | | 47,712 | | (100.00%) | | | | | |
| 4-00855 FINES | (90,000) | (90,000) | (90,000) | | | (90,000) | | | | | (90,000) | |
| 4-00856 PARKING VIOLATIONS | (200,000) | (173,069) | (200,000) | | (20,000) | (220,000) | 10.00% | | | | (220,000) | |
| 4-00858 PARKING LOT REVENUE | (140,000) | (146,492) | (140,000) | | (10,000) | (150,000) | 7.14% | | | | (150,000) | |
| 4-00900 SUNDRY REVENUE | (1,000) | (502) | (1,000) | | 500 | (500) | (50.00%) | | | | (500) | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (7,650) | | (7,650) | | 7,650 | (5,100) | | (5,100) | (33.33%) |
| Revenue Total | (689,712) | (637,223) | (689,712) | (7,650) | 19,712 | (677,650) | (1.75%) | 7,650 | (5,100) | 500 | (674,600) | (0.45%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 678,529 | 663,272 | 678,529 | | 26,404 | 704,933 | 3.89% | | | 24,437 | 729,370 | 3.47% |
| 5-01025 SALARIES - OVERTIME | | 1,555 | | | | | | | | | | |
| 5-01030 SALARIES - CASUAL | 19,410 | 18,297 | 19,410 | | | 19,410 | | | | | 19,410 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 142,851 | 138,761 | 142,851 | | 7,539 | 150,390 | 5.28% | | | 4,852 | 155,242 | 3.23% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 86,107 | 83,618 | 86,107 | | (17,434) | 68,673 | (20.25%) | | | 521 | 69,194 | 0.76% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 2,000 | 1,729 | 2,000 | | 400 | 2,400 | 20.00% | | | | 2,400 | |
| 5-02102 ELECTRICITY | 9,000 | 8,511 | 9,000 | | | 9,000 | | | | | 9,000 | |
| 5-02104 PHONE | 4,500 | 5,349 | 4,500 | | 6,500 | 11,000 | 144.44% | | | | 11,000 | |
| 5-02220 VEHICLE EXPENSE | 52,000 | 52,000 | 52,000 | | 7,650 | 59,650 | 14.71% | | | 2,550 | 62,200 | 4.27% |
| 5-02300 OFFICE EXPENSES | 3,300 | 2,846 | 3,300 | | | 3,300 | | | | | 3,300 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 400 | 419 | 400 | | | 400 | | | | | 400 | |
| 5-02302 ADVERTISING | 500 | 383 | 500 | | | 500 | | | | | 500 | |
| 5-02303 POSTAGE | 6,000 | 7,992 | 6,000 | | | 6,000 | | | | | 6,000 | |
| 5-02311 TRAINING & EDUCATION | 4,000 | 4,281 | 4,000 | | | 4,000 | | | | | 4,000 | |
| 5-02360 CLOTHING & UNIFORMS | 6,000 | 6,136 | 6,000 | | | 6,000 | | | | | 6,000 | |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 3,000 | 2,130 | 3,000 | | (3,000) | | (100.00%) | | | | | |
| 5-02410 EQUIPMENT MAINTENANCE | 5,000 | 4,143 | 5,000 | | (5,000) | | (100.00%) | | | | | |
| 5-02435 GROUNDS MAINTENANCE | 2,000 | 1,435 | 2,000 | | (2,000) | | (100.00%) | | | | | |

City of Sarnia 2020 Draft Operating Budget

5035 BY-LAW ENFORCEMENT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| 5-04900 CONTRACT WORK | 15,000 | 14,409 | 15,000 | | 15,000 | 30,000 | 100.00% | | | | 30,000 | |
| 5-04910 OTHER PURCHASED SERVICES | 16,000 | 17,113 | 16,000 | | | 16,000 | | | | | 16,000 | |
| 5-05000 SUNDRY | 500 | 248 | 500 | | | 500 | | | | | 500 | |
| 5-05140 REALTY TAXES | 42,500 | 42,500 | 42,500 | | | 42,500 | | | | | 42,500 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,000 | 502 | 1,000 | | 8,000 | 9,000 | 800.00% | | | | 9,000 | |
| 5-05646 BAD DEBT EXPENSE (RECOVERY) | 15,000 | (6,067) | 15,000 | | | 15,000 | | | | | 15,000 | |
| 5-05813 SARNIA S.P.C.A. CONTRACT | 116,362 | 116,023 | 116,362 | | 3,141 | 119,503 | 2.70% | | | | 119,503 | |
| 5-06100 CONTRIBUTION TO RESERVES | 24,000 | 24,000 | 24,000 | | | 24,000 | | | | | 24,000 | |
| Expense Total | 1,254,959 | 1,211,585 | 1,254,959 | | 47,200 | 1,302,159 | 3.76% | | | 32,360 | 1,334,519 | 2.49% |
| Net Expense / (Net Revenue) | 565,247 | 574,362 | 565,247 | (7,650) | 66,912 | 624,509 | 10.48% | 7,650 | (5,100) | 32,860 | 659,919 | 5.67% |

2020 Notes:

4-00711 Permit Fees - Decrease as this represents one time fees for portable signs, only new applications would bring in revenue as most fees have now been collected

4-00750 Provincial Subsidy - One time subsidy from Ontario Cannabis Legalization Fund (OCLIF)

4-00856 Parking Violations - Decrease revenue due to extending on street night time parking to include April (\$15,000) and November (\$25,000) months; revenue increased due to reallocation of by-law staff to provide more patrol to downtown area

4-00858 Parking Lot Revenue - Increase as per historical trend

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting the 2020 increase to **5-02220 Vehicle Expense**

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

5-02104 Phone - Increase due to the transition to mobile platform which requires all officers to have cell phones and tablets that both require data

5-02405 Office Equipment Maintenance - Budget transferred to **5-05500 Replacement Equipment**; no budget impact

5-02410 Equipment Maintenance - Budget transferred to **5-05500 Replacement Equipment**; no budget impact

5-02435 Grounds Maintenance - Budget transferred to public works for maintenance of the parking lots

5-04900 Contract Work - Increase required based on the need for a different contact provider for dead / dying animals; this service is no longer being provided by the Humane Society

5-05500 Replacement Equipment - Budget transferred from **5-02405 Office Equipment Maintenance** and **5-02410 Equipment Maintenance**; no budget impact

5-05813 Sarnia S.P.C.A Contract - Increase per estimated CPI + 1% per the approved Pound Services Agreement in effect until June 30, 2020 (City Council March 23, 2015)

City of Sarnia

2020 Draft Operating Budget

5035 BY-LAW ENFORCEMENT

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|---------------|---------------|---------------|
| 6355 | Parking Reserve | 24,000 | 24,000 | 24,000 |
| Total | | 24,000 | 24,000 | 24,000 |

2021 Notes:

4-06220 Contribution from Reserves - To offset the cost of asset major maintenance, the new asset management reserve contribution added in **2490 Corporate Municipal** is being utilized; offsetting 50% of the 2020 & 2021 increase to **5-02220 Vehicle Expense** to phase in by 2022

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for 2020 budget which has resulted in various re-allocations, increases, and decreases throughout the vehicle expense budgets across the organization; this contribution funds the fleet reserve which funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), the regular maintenance performed on all fleet, fuel, insurance and the operating costs of the garage

City of Sarnia 2020 Draft Operating Budget

5500 DEBT CHARGES

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-05750 DEBT RECOVERY - SEWERS | (1,657,707) | (1,657,707) | (1,657,707) | | 343,800 | (1,313,907) | (20.74%) | | | 481,319 | (832,588) | (36.63%) |
| Revenue Total | (1,657,707) | (1,657,707) | (1,657,707) | | 343,800 | (1,313,907) | (20.74%) | | | 481,319 | (832,588) | (36.63%) |
| EXPENSES | | | | | | | | | | | | |
| 5-05735 BANK LOAN-PRINCIPAL | 1,521,056 | 1,521,053 | 1,521,056 | | (274,001) | 1,247,055 | (18.01%) | | | (437,748) | 809,307 | (35.10%) |
| 5-05736 BANK LOAN-INTEREST | 136,651 | 136,649 | 136,651 | | (69,799) | 66,852 | (51.08%) | | | (43,571) | 23,281 | (65.18%) |
| 5-05758 DEBT CHARGES - RBC PRINCIPAL | 383,559 | 383,557 | 383,559 | | 8,642 | 392,201 | 2.25% | | | 8,836 | 401,037 | 2.25% |
| 5-05759 DEBT CHARGES - RBC INTEREST | 113,380 | 113,377 | 113,380 | | (8,642) | 104,738 | (7.62%) | | | (8,836) | 95,902 | (8.44%) |
| 5-05770 DEBT CHARGES - SGH PRINCIPAL | 464,432 | 342,674 | 464,432 | | 2,672 | 467,104 | 0.58% | | | 17,120 | 484,224 | 3.67% |
| 5-05771 DEBT CHARGES - SGH INTEREST | 182,025 | 137,996 | 182,025 | | (10,879) | 171,146 | (5.98%) | | | (17,120) | 154,026 | (10.00%) |
| 5-05780 INTERNAL DEBT CHARGES - PRINCIPAL | 347,277 | 347,277 | 347,277 | | (101,243) | 246,034 | (29.15%) | | | (21,532) | 224,502 | (8.75%) |
| 5-05781 INTERNAL DEBT CHARGES - INTEREST | 21,768 | 21,768 | 21,768 | | (8,308) | 13,460 | (38.17%) | | | (7,201) | 6,259 | (53.50%) |
| Expense Total | 3,170,148 | 3,004,351 | 3,170,148 | | (461,558) | 2,708,590 | (14.56%) | | | (510,052) | 2,198,538 | (18.83%) |
| Net Expense / (Net Revenue) | 1,512,441 | 1,346,644 | 1,512,441 | | (117,758) | 1,394,683 | (7.79%) | | | (28,733) | 1,365,950 | (2.06%) |

5500 Debt Charges - Net changes in debt payments as per various approved debt payment schedules are transferred to **2490 Corporate Municipal** as contribution to reserves for retired debt

City of Sarnia 2020 Draft Operating Budget

5515 UNCLASSIFIED

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 18 | | 18 | | (18) | | (100.00%) | | | | | |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 632,996 | 630,327 | 632,996 | | (152,581) | 480,415 | (24.10%) | | | (106,531) | 373,884 | (22.17%) |
| 5-05646 BAD DEBT EXPENSE (RECOVERY) | 2,500 | 33,509 | 2,500 | | | 2,500 | | | | | 2,500 | |
| 5-05700 BANK CHARGES | 10,000 | 21,011 | 10,000 | | | 10,000 | | | | | 10,000 | |
| Expense Total | 645,514 | 684,847 | 645,514 | | (152,599) | 492,915 | (23.64%) | | | (106,531) | 386,384 | (21.61%) |
| Net Expense / (Net Revenue) | 645,514 | 684,847 | 645,514 | | (152,599) | 492,915 | (23.64%) | | | (106,531) | 386,384 | (21.61%) |

5515 Unclassified represents the costs that cannot be identified to one specific department within the City. These costs includes the benefits associated with retirees, bank charges and bad debt expense.

City of Sarnia 2020 Draft Operating Budget

5520 MUNICIPAL GRANTS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|------------------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | (30,000) | | | | | | | | | | |
| Revenue Total | | (30,000) | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-05890 MAJOR EVENTS ASSISTANCE | 20,000 | 49,555 | 20,000 | | 30,000 | 50,000 | 150.00% | | | | 50,000 | |
| 5-05892 MUNICIPAL GRANTS | 72,566 | 72,566 | 72,566 | | | 72,566 | | | | | 72,566 | |
| Expense Total | 92,566 | 122,121 | 92,566 | | 30,000 | 122,566 | 32.41% | | | | 122,566 | |
| Net Expense / (Net Revenue) | 92,566 | 92,121 | 92,566 | | 30,000 | 122,566 | 32.41% | | | | 122,566 | |

2020 Notes:

5-05890 Major Events Assistance - Increase as per Council resolution to set budget to \$50,000 and to raise the fee subsidy for applicable events from 50% to 75% (City Council Jun 17, 2019); all assistance is approved throughout the year through the Festival & Event Policy

| 5-05892 Municipal Grants | 2019 Approved Budget | 2020 Draft Budget | 2021 Draft Budget |
|-----------------------------------|----------------------|-------------------|-------------------|
| Healthcare Recruitment Task force | \$72,366 | | |
| Lambton Farm Safety Association | \$200 | | |
| Municipal Grants* | | 72,566 | 72,566 |
| Total | 72,566 | 72,566 | 72,566 |

*municipal grants to be allocated by City Council on Budget Deliberation Day on December 3, 2019

City of Sarnia

2020 Draft Operating Budget

5525 CONTRIBUTION TO BOARDS & COMMISSIONS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01070 OTHER REMUNERATION | 8,788 | 9,322 | 8,788 | | | 8,788 | | | | | 8,788 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 172 | 167 | 172 | | | 172 | | | | | 172 | |
| 5-05809 BLUEWATER HOSPITALS-CLEMENTS FUND | 2,200 | 2,200 | 2,200 | | | 2,200 | | | | | 2,200 | |
| 5-05814 ST. CLAIR CONSERVATION AUTHORITY | 373,323 | 378,627 | 373,323 | | 24,234 | 397,557 | 6.49% | | | 19,878 | 417,435 | 5.00% |
| Expense Total | 384,483 | 390,316 | 384,483 | | 24,234 | 408,717 | 6.30% | | | 19,878 | 428,595 | 4.86% |
| Net Expense / (Net Revenue) | 384,483 | 390,316 | 384,483 | | 24,234 | 408,717 | 6.30% | | | 19,878 | 428,595 | 4.86% |

2020 Notes:

5-05814 St. Clair Conservation Authority - Increase in budget based on estimated 5% increase on 2019 levy assessed by SCRCAs; approved SCRCAs budget is not available before draft budget is printed

2021 Notes:

5-05814 St. Clair Conservation Authority - Increase in budget based on estimated 5% increase on estimated 2020 levy assessed by SCRCAs

City of Sarnia 2020 Draft Operating Budget

2600 POLICE - OFFICERS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00400 POLICE GRANT | (374,653) | (374,653) | (374,653) | | | (374,653) | | | | (11,240) | (385,893) | 3.00% |
| 4-00401 PROVINCIAL OFFENSES, COURT SECURITY | (938,282) | (938,282) | (938,282) | | (71,103) | (1,009,385) | 7.58% | | | (30,282) | (1,039,667) | 3.00% |
| 4-00403 POLICE SERVICE-AAMJIWNAANG FIRST NATIONS | (118,000) | (119,000) | (118,000) | | (1,000) | (119,000) | 0.85% | | | (3,570) | (122,570) | 3.00% |
| 4-00404 POLICE ESCORT SERVICE | (35,000) | (26,123) | (35,000) | | (10,000) | (45,000) | 28.57% | | | (1,350) | (46,350) | 3.00% |
| 4-00405 FEES - IDENTIFICATION SERVICES | (5,000) | (2,004) | (5,000) | | 1,000 | (4,000) | (20.00%) | | | (120) | (4,120) | 3.00% |
| 4-00407 LICENSE FEES - BUSINESS | (115,000) | (109,530) | (115,000) | | (5,000) | (120,000) | 4.35% | | | (3,600) | (123,600) | 3.00% |
| 4-00750 PROVINCIAL SUBSIDY | (49,289) | (45,802) | (49,289) | | 3,489 | (45,800) | (7.08%) | | | (1,374) | (47,174) | 3.00% |
| 4-00753 PROVINCIAL SUBSIDY-POLICE PARTNER | (150,000) | (112,500) | (150,000) | | 37,500 | (112,500) | (25.00%) | | | (3,375) | (115,875) | 3.00% |
| 4-00805 FEDERAL CROWN RECOVERIES | | (16,895) | | | | | | | | | | |
| 4-00901 OTHER FEES & SERVICE CHARGES | (55,000) | (28,427) | (55,000) | | | (55,000) | | | | (1,650) | (56,650) | 3.00% |
| 4-00925 ADMINISTRATION-FEES | (50,000) | (40,838) | (50,000) | | | (50,000) | | | | (1,500) | (51,500) | 3.00% |
| 4-00930 COSTS RECOVERED | (8,000) | (11,986) | (8,000) | | 3,000 | (5,000) | (37.50%) | | | (150) | (5,150) | 3.00% |
| Revenue Total | (1,898,224) | (1,826,040) | (1,898,224) | | (42,114) | (1,940,338) | 2.22% | | | (58,211) | (1,998,549) | 3.00% |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 12,158,940 | 11,802,813 | 12,158,940 | | 494,384 | 12,653,324 | 4.07% | | | 379,600 | 13,032,924 | 3.00% |
| 5-01020 SALARIES - MANDATED TRAINING | | 2,107 | | | | | | | | | | |
| 5-01025 SALARIES - OVERTIME | 620,000 | 702,568 | 620,000 | | | 620,000 | | | | 18,600 | 638,600 | 3.00% |
| 5-01035 SALARIES - SPECIALIST PAY | 6,300 | 6,500 | 6,300 | | | 6,300 | | | | 189 | 6,489 | 3.00% |
| 5-01090 COURT TIME | 111,900 | 109,167 | 111,900 | | | 111,900 | | | | 3,357 | 115,257 | 3.00% |
| 5-01095 CALL DUTY | 75,000 | 78,653 | 75,000 | | | 75,000 | | | | 2,250 | 77,250 | 3.00% |
| 5-01100 ACTING RANK | 48,000 | 53,159 | 48,000 | | | 48,000 | | | | 1,440 | 49,440 | 3.00% |
| 5-01110 VACATION PAY | 2,000 | 29,657 | 2,000 | | | 2,000 | | | | 60 | 2,060 | 3.00% |
| 5-01115 STAT HOLIDAY PAY | 141,000 | 139,419 | 141,000 | | | 141,000 | | | | 4,230 | 145,230 | 3.00% |
| 5-01125 SHIFT DIFFERENTIAL | 20,000 | 18,589 | 20,000 | | | 20,000 | | | | 600 | 20,600 | 3.00% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 2,532,823 | 2,593,877 | 2,532,823 | | 13,565 | 2,546,388 | 0.54% | | | 82,392 | 2,628,780 | 3.24% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 1,640,670 | 1,434,698 | 1,640,670 | | 66,995 | 1,707,665 | 4.08% | | | 51,230 | 1,758,895 | 3.00% |
| 5-01253 CAR ALLOWANCE | 2,400 | 2,400 | 2,400 | | | 2,400 | | | | 72 | 2,472 | 3.00% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 25,400 | 27,508 | 25,400 | | | 25,400 | | | | 762 | 26,162 | 3.00% |
| 5-01258 DRY CLEANING ALLOWANCE | 17,100 | 17,100 | 17,100 | | | 17,100 | | | | 513 | 17,613 | 3.00% |

City of Sarnia 2020 Draft Operating Budget

2600 POLICE - OFFICERS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 10,428 | 10,736 | 10,428 | | 500 | 10,928 | 4.79% | | | 328 | 11,256 | 3.00% |
| 5-02310 TRAVEL & ACCOMODATIONS | 30,180 | 30,353 | 30,180 | | 3,300 | 33,480 | 10.93% | | | 1,004 | 34,484 | 3.00% |
| 5-02311 TRAINING & EDUCATION | 108,000 | 109,783 | 108,000 | | | 108,000 | | | | 3,240 | 111,240 | 3.00% |
| 5-02360 CLOTHING & UNIFORMS | 60,856 | 61,473 | 60,856 | | | 60,856 | | | | 1,826 | 62,682 | 3.00% |
| 5-02388 OVERTIME MEALS | 10,000 | 9,989 | 10,000 | | | 10,000 | | | | 300 | 10,300 | 3.00% |
| 5-02396 PERSONAL EQUIPMENT | 15,700 | 15,775 | 15,700 | | | 15,700 | | | | 471 | 16,171 | 3.00% |
| 5-05000 SUNDRY | 1,500 | 1,541 | 1,500 | | | 1,500 | | | | 45 | 1,545 | 3.00% |
| 5-05126 MEDICAL EXAMINATIONS | 10,000 | 24,005 | 10,000 | | | 10,000 | | | | 300 | 10,300 | 3.00% |
| 5-05128 EMPLOYEE ASSISTANCE PROGRAM | 10,000 | 10,012 | 10,000 | | | 10,000 | | | | 300 | 10,300 | 3.00% |
| 5-05130 WELLNESS PROGRAM | 22,000 | 20,616 | 22,000 | | | 22,000 | | | | 660 | 22,660 | 3.00% |
| Expense Total | 17,680,197 | 17,312,498 | 17,680,197 | | 578,744 | 18,258,941 | 3.27% | | | 553,769 | 18,812,710 | 3.03% |
| Net Expense / (Net Revenue) | 15,781,973 | 15,486,458 | 15,781,973 | | 536,630 | 16,318,603 | 3.40% | | | 495,558 | 16,814,161 | 3.04% |

2020 Notes:

As presented at the October 10, 2019 Police Service Board Meeting; with an additional \$200,000 in savings to be found included in this draft; any changes to the Police budget once approved by the Police Service Board will be presented at the Budget Deliberation meeting December 3, 2019

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase across the all accounts added as placeholder

City of Sarnia 2020 Draft Operating Budget

2605 POLICE - COURT SECURITY

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 599,480 | 599,480 | 599,480 | | 9,481 | 608,961 | 1.58% | | | 18,269 | 627,230 | 3.00% |
| 5-01025 SALARIES - OVERTIME | 14,600 | 14,600 | 14,600 | | 400 | 15,000 | 2.74% | | | 450 | 15,450 | 3.00% |
| 5-01040 SALARIES - TRAINING PAY | | | | | 500 | 500 | | | | 15 | 515 | 3.00% |
| 5-01110 VACATION PAY | 7,855 | 7,855 | 7,855 | | 645 | 8,500 | 8.21% | | | 255 | 8,755 | 3.00% |
| 5-01115 STAT HOLIDAY PAY | 15,000 | 15,000 | 15,000 | | | 15,000 | | | | 450 | 15,450 | 3.00% |
| 5-01120 SERVICE PAY | 3,000 | 3,000 | 3,000 | | | 3,000 | | | | 90 | 3,090 | 3.00% |
| 5-01125 SHIFT DIFFERENTIAL | | 2 | | | | | | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 125,076 | 101,116 | 125,076 | | 6,742 | 131,818 | 5.39% | | | 3,955 | 135,773 | 3.00% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 52,376 | 37,962 | 52,376 | | 813 | 53,189 | 1.55% | | | 1,596 | 54,785 | 3.00% |
| 5-02388 OVERTIME MEALS | 100 | 262 | 100 | | | 100 | | | | 3 | 103 | 3.00% |
| Expense Total | 817,487 | 779,277 | 817,487 | | 18,581 | 836,068 | 2.27% | | | 25,083 | 861,151 | 3.00% |
| Net Expense / (Net Revenue) | 817,487 | 779,277 | 817,487 | | 18,581 | 836,068 | 2.27% | | | 25,083 | 861,151 | 3.00% |

2020 Notes:

As presented at the October 10, 2019 Police Service Board Meeting; with an additional \$200,000 in savings to be found included in this draft; any changes to the Police budget once approved by the Police Service Board will be presented at the Budget Deliberation meeting December 3, 2019

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase across the all accounts added as placeholder

City of Sarnia

2020 Draft Operating Budget

2610 POLICE - COMMUNICATIONS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00402 DISPATCH SERVICE CHARGE | (11,375) | (11,375) | (11,375) | | (300) | (11,675) | 2.64% | | | (350) | (12,025) | 3.00% |
| 4-00929 COSTS RECOVERED - 911 DISPATCH PT EDWARD | (2,978) | (2,978) | (2,978) | | | (2,978) | | | | (89) | (3,067) | 2.99% |
| 4-00930 COSTS RECOVERED | (454,000) | (454,000) | (454,000) | | (12,000) | (466,000) | 2.64% | | | (13,980) | (479,980) | 3.00% |
| Revenue Total | (468,353) | (468,353) | (468,353) | | (12,300) | (480,653) | 2.63% | | | (14,419) | (495,072) | 3.00% |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 1,545,310 | 1,474,528 | 1,545,310 | | 27,490 | 1,572,800 | 1.78% | | | 47,184 | 1,619,984 | 3.00% |
| 5-01025 SALARIES - OVERTIME | 40,000 | 96,393 | 40,000 | | | 40,000 | | | | 1,200 | 41,200 | 3.00% |
| 5-01040 SALARIES - TRAINING PAY | 1,200 | 1,247 | 1,200 | | | 1,200 | | | | 36 | 1,236 | 3.00% |
| 5-01110 VACATION PAY | 15,665 | 16,466 | 15,665 | | | 15,665 | | | | 470 | 16,135 | 3.00% |
| 5-01115 STAT HOLIDAY PAY | 42,000 | 36,195 | 42,000 | | | 42,000 | | | | 1,260 | 43,260 | 3.00% |
| 5-01120 SERVICE PAY | 7,000 | 5,050 | 7,000 | | | 7,000 | | | | 210 | 7,210 | 3.00% |
| 5-01125 SHIFT DIFFERENTIAL | 5,000 | 4,651 | 5,000 | | | 5,000 | | | | 150 | 5,150 | 3.00% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 322,493 | 251,667 | 322,493 | | 17,058 | 339,551 | 5.29% | | | 10,187 | 349,738 | 3.00% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 139,314 | 114,204 | 139,314 | | (8,579) | 130,735 | (6.16%) | | | 3,922 | 134,657 | 3.00% |
| 5-02104 PHONE | 63,200 | 75,879 | 63,200 | | (40,000) | 23,200 | (63.29%) | | | 696 | 23,896 | 3.00% |
| 5-02222 RADIO LICENSE | 7,000 | 6,977 | 7,000 | | | 7,000 | | | | 210 | 7,210 | 3.00% |
| 5-02300 OFFICE EXPENSES | 3,495 | 3,500 | 3,495 | | | 3,495 | | | | 105 | 3,600 | 3.00% |
| 5-02388 OVERTIME MEALS | 1,000 | 1,214 | 1,000 | | | 1,000 | | | | 30 | 1,030 | 3.00% |
| 5-02410 EQUIPMENT MAINTENANCE | 78,969 | 45,026 | 78,969 | | 29,569 | 108,538 | 37.44% | | | 3,256 | 111,794 | 3.00% |
| 5-03100 PROGRAM SUPPLIES | 500 | 500 | 500 | | | 500 | | | | 15 | 515 | 3.00% |
| 5-05100 FACILITY RENT | 12,350 | 46,015 | 12,350 | | 12,750 | 25,100 | 103.24% | | | 753 | 25,853 | 3.00% |
| 5-06100 CONTRIBUTION TO RESERVES | 110,000 | 110,000 | 110,000 | | 295,000 | 405,000 | 268.18% | | | 12,150 | 417,150 | 3.00% |
| Expense Total | 2,394,496 | 2,289,512 | 2,394,496 | | 333,288 | 2,727,784 | 13.92% | | | 81,834 | 2,809,618 | 3.00% |
| Net Expense / (Net Revenue) | 1,926,143 | 1,821,159 | 1,926,143 | | 320,988 | 2,247,131 | 16.66% | | | 67,415 | 2,314,546 | 3.00% |

City of Sarnia

2020 Draft Operating Budget

2610 POLICE - COMMUNICATIONS

2020 Notes:

As presented at the October 10, 2019 Police Service Board Meeting; with an additional \$200,000 in savings to be found included in this draft; any changes to the Police budget once approved by the Police Service Board will be presented at the Budget Deliberation meeting December 3, 2019

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase across the all accounts added as placeholder

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|----------------|----------------|----------------|
| 6520 | 911 Equipment | 110,000 | 405,000 | 400,000 |
| Total | | 110,000 | 405,000 | 400,000 |

City of Sarnia 2020 Draft Operating Budget

2615 POLICE - CIVILIAN

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 1,987,976 | 2,106,851 | 1,987,976 | | 115,519 | 2,103,495 | 5.81% | | | 63,105 | 2,166,600 | 3.00% |
| 5-01025 SALARIES - OVERTIME | 10,000 | 27,910 | 10,000 | | | 10,000 | | | | 300 | 10,300 | 3.00% |
| 5-01040 SALARIES - TRAINING PAY | 600 | 1,212 | 600 | | | 600 | | | | 18 | 618 | 3.00% |
| 5-01110 VACATION PAY | 4,735 | 6,209 | 4,735 | | 5,265 | 10,000 | 111.19% | | | 300 | 10,300 | 3.00% |
| 5-01115 STAT HOLIDAY PAY | 15,000 | 14,912 | 15,000 | | | 15,000 | | | | 450 | 15,450 | 3.00% |
| 5-01120 SERVICE PAY | 11,000 | 9,250 | 11,000 | | | 11,000 | | | | 330 | 11,330 | 3.00% |
| 5-01125 SHIFT DIFFERENTIAL | 2,600 | 1,823 | 2,600 | | | 2,600 | | | | 78 | 2,678 | 3.00% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 410,104 | 405,797 | 410,104 | | 40,083 | 450,187 | 9.77% | | | 13,506 | 463,693 | 3.00% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 250,583 | 227,015 | 250,583 | | 4,052 | 254,635 | 1.62% | | | 7,639 | 262,274 | 3.00% |
| 5-01253 CAR ALLOWANCE | 600 | 620 | 600 | | | 600 | | | | 18 | 618 | 3.00% |
| Expense Total | 2,693,198 | 2,801,599 | 2,693,198 | | 164,919 | 2,858,117 | 6.12% | | | 85,744 | 2,943,861 | 3.00% |
| Net Expense / (Net Revenue) | 2,693,198 | 2,801,599 | 2,693,198 | | 164,919 | 2,858,117 | 6.12% | | | 85,744 | 2,943,861 | 3.00% |

2020 Notes:

As presented at the October 10, 2019 Police Service Board Meeting; with an additional \$200,000 in savings to be found included in this draft; any changes to the Police budget once approved by the Police Service Board will be presented at the Budget Deliberation meeting December 3, 2019

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase across the all accounts added as placeholder

City of Sarnia 2020 Draft Operating Budget

2620 POLICE - JANITORIAL

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 210,554 | 228,774 | 210,554 | | 3,747 | 214,301 | 1.78% | | | 6,429 | 220,730 | 3.00% |
| 5-01025 SALARIES - OVERTIME | 375 | 960 | 375 | | | 375 | | | | 11 | 386 | 2.93% |
| 5-01110 VACATION PAY | 3,055 | 5,614 | 3,055 | | | 3,055 | | | | 92 | 3,147 | 3.01% |
| 5-01115 STAT HOLIDAY PAY | 3,000 | 3,854 | 3,000 | | | 3,000 | | | | 90 | 3,090 | 3.00% |
| 5-01120 SERVICE PAY | 1,000 | 650 | 1,000 | | | 1,000 | | | | 30 | 1,030 | 3.00% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 44,184 | 41,510 | 44,184 | | 2,260 | 46,444 | 5.11% | | | 1,393 | 47,837 | 3.00% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 19,977 | 15,565 | 19,977 | | 322 | 20,299 | 1.61% | | | 609 | 20,908 | 3.00% |
| Expense Total | 282,145 | 296,927 | 282,145 | | 6,329 | 288,474 | 2.24% | | | 8,654 | 297,128 | 3.00% |
| Net Expense / (Net Revenue) | 282,145 | 296,927 | 282,145 | | 6,329 | 288,474 | 2.24% | | | 8,654 | 297,128 | 3.00% |

2020 Notes:

As presented at the October 10, 2019 Police Service Board Meeting; with an additional \$200,000 in savings to be found included in this draft; any changes to the Police budget once approved by the Police Service Board will be presented at the Budget Deliberation meeting December 3, 2019

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase across the all accounts added as placeholder

City of Sarnia

2020 Draft Operating Budget

2625 POLICE - STATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00755 PROVINCIAL SUBSIDY-RIDE OVERTIME | (24,365) | (23,477) | (24,365) | | | (24,365) | | | | (731) | (25,096) | 3.00% |
| 4-00766 PROVINCIAL STRATEGY CHILD PROTECTION GRT | | (12,750) | | | | | | | | | | |
| Revenue Total | (24,365) | (36,227) | (24,365) | | | (24,365) | | | | (731) | (25,096) | 3.00% |
| EXPENSES | | | | | | | | | | | | |
| 5-02006 PHOTOGRAPHY SUPPLIES | 11,850 | 11,813 | 11,850 | | (250) | 11,600 | (2.11%) | | | 348 | 11,948 | 3.00% |
| 5-02101 NATURAL GAS | 30,000 | 33,096 | 30,000 | | | 30,000 | | | | 900 | 30,900 | 3.00% |
| 5-02102 ELECTRICITY | 140,000 | 146,908 | 140,000 | | | 140,000 | | | | 4,200 | 144,200 | 3.00% |
| 5-02103 WATER | 11,000 | 11,056 | 11,000 | | | 11,000 | | | | 330 | 11,330 | 3.00% |
| 5-02104 PHONE | 170,860 | 188,356 | 170,860 | | | 170,860 | | | | 5,126 | 175,986 | 3.00% |
| 5-02220 VEHICLE EXPENSE | 204,820 | 203,856 | 204,820 | | | 204,820 | | | | 6,145 | 210,965 | 3.00% |
| 5-02224 VEHICLE RENTALS | 1,000 | 1,000 | 1,000 | | | 1,000 | | | | 30 | 1,030 | 3.00% |
| 5-02300 OFFICE EXPENSES | 57,650 | 57,652 | 57,650 | | 500 | 58,150 | 0.87% | | | 1,745 | 59,895 | 3.00% |
| 5-02303 POSTAGE | 15,000 | 15,024 | 15,000 | | | 15,000 | | | | 450 | 15,450 | 3.00% |
| 5-02320 JANITORIAL SUPPLIES | 12,500 | 12,505 | 12,500 | | | 12,500 | | | | 375 | 12,875 | 3.00% |
| 5-02384 RADIO & RADAR | 11,650 | 11,611 | 11,650 | | | 11,650 | | | | 350 | 12,000 | 3.00% |
| 5-02386 MEALS FOR PRISONERS | 3,000 | 3,336 | 3,000 | | | 3,000 | | | | 90 | 3,090 | 3.00% |
| 5-02400 REPAIRS & MAINTENANCE | 153,810 | 185,817 | 153,810 | | 1,800 | 155,610 | 1.17% | | | 4,668 | 160,278 | 3.00% |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 283,921 | 305,189 | 283,921 | | 34,100 | 318,021 | 12.01% | | | 9,541 | 327,562 | 3.00% |
| 5-02410 EQUIPMENT MAINTENANCE | 6,520 | 6,690 | 6,520 | | | 6,520 | | | | 196 | 6,716 | 3.01% |
| 5-02435 GROUNDS MAINTENANCE | 31,000 | 39,930 | 31,000 | | | 31,000 | | | | 930 | 31,930 | 3.00% |
| 5-02440 VEHICLE MAINTENANCE | 130,000 | 170,078 | 130,000 | | | 130,000 | | | | 3,900 | 133,900 | 3.00% |
| 5-03101 PROGRAM SUPPLIES-C.I.D. | 14,600 | 14,619 | 14,600 | | (770) | 13,830 | (5.27%) | | | 415 | 14,245 | 3.00% |
| 5-03102 PROGRAM SUPPLIES-CRIME PREVENTION | 5,000 | 5,149 | 5,000 | | | 5,000 | | | | 150 | 5,150 | 3.00% |
| 5-03103 PROGRAM SUPPLIES-INTELLIGENCE | 13,517 | 14,486 | 13,517 | | | 13,517 | | | | 406 | 13,923 | 3.00% |
| 5-03104 PROGRAM SUPPLIES-CONTAINMENT TEAM | 70,600 | 70,532 | 70,600 | | | 70,600 | | | | 2,118 | 72,718 | 3.00% |
| 5-03105 PROGRAM SUPPLIES-COURT SECURITY | 500 | 571 | 500 | | | 500 | | | | 15 | 515 | 3.00% |
| 5-03106 PROGRAM SUPPLIES-TRAFFIC | 9,050 | 8,994 | 9,050 | | | 9,050 | | | | 272 | 9,322 | 3.01% |
| 5-03107 PROGRAM SUPPLIES-MEDIA RELATIONS | 5,400 | 5,411 | 5,400 | | | 5,400 | | | | 162 | 5,562 | 3.00% |
| 5-03108 PROGRAM SUPPLIES-FIREARMS | 77,350 | 77,222 | 77,350 | | 14,695 | 92,045 | 19.00% | | | 2,761 | 94,806 | 3.00% |

City of Sarnia 2020 Draft Operating Budget

2625 POLICE - STATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| 5-03109 PROGRAM SUPPLIES-MORALITY | 1,500 | 1,543 | 1,500 | | 1,000 | 2,500 | 66.67% | | | 75 | 2,575 | 3.00% |
| 5-03110 PROGRAM SUPPLIES-UNIFORM DIVISION | 6,000 | 6,319 | 6,000 | | | 6,000 | | | | 180 | 6,180 | 3.00% |
| 5-03111 PROGRAM SUPPLIES-BIKE PATROL | 3,500 | 3,436 | 3,500 | | | 3,500 | | | | 105 | 3,605 | 3.00% |
| 5-03112 PROGRAM SUPPLIES-CRISIS NEGOTIATION | 1,000 | 1,081 | 1,000 | | | 1,000 | | | | 30 | 1,030 | 3.00% |
| 5-03113 PROGRAM SUPPLIES-ELECTRONIC CRIMES | 17,525 | 28,979 | 17,525 | | 2,875 | 20,400 | 16.41% | | | 612 | 21,012 | 3.00% |
| 5-04005 INSURANCE | 242,830 | 253,926 | 242,830 | | | 242,830 | | | | 7,285 | 250,115 | 3.00% |
| 5-04910 OTHER PURCHASED SERVICES | 11,320 | 11,409 | 11,320 | | (500) | 10,820 | (4.42%) | | | 325 | 11,145 | 3.00% |
| 5-05000 SUNDRY | 1,500 | 980 | 1,500 | | | 1,500 | | | | 45 | 1,545 | 3.00% |
| 5-05100 FACILITY RENT | 30,000 | 72,196 | 30,000 | | 30,000 | 60,000 | 100.00% | | | 1,800 | 61,800 | 3.00% |
| 5-05650 ALLOCATED ADMINISTRATION | 25,000 | 25,000 | 25,000 | | | 25,000 | | | | 750 | 25,750 | 3.00% |
| 5-06100 CONTRIBUTION TO RESERVES | 500,000 | 500,000 | 500,000 | | 362,500 | 862,500 | 72.50% | | | 25,875 | 888,375 | 3.00% |
| 5-06910 PROVISION CAPITAL EXPENDITURE | 17,000 | 17,000 | 17,000 | | | 17,000 | | | | 510 | 17,510 | 3.00% |
| 5-43005 NEW EQUIP - PROVINCIAL STRATEGY GRANT | | 12,547 | | | | | | | | | | |
| Expense Total | 2,327,773 | 2,535,317 | 2,327,773 | | 445,950 | 2,773,723 | 19.16% | | | 83,215 | 2,856,938 | 3.00% |
| Net Expense / (Net Revenue) | 2,303,408 | 2,499,090 | 2,303,408 | | 445,950 | 2,749,358 | 19.36% | | | 82,484 | 2,831,842 | 3.00% |

2020 Notes:

As presented at the October 10, 2019 Police Service Board Meeting; with an additional \$200,000 in savings to be found included in this draft; any changes to the Police budget once approved by the Police Service Board will be presented at the Budget Deliberation meeting December 3, 2019

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase across the all accounts added as placeholder

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|----------------|----------------|------------------|
| 6515 | Police Building | 100,000 | 200,000 | 200,000 |
| 6565 | Police Operating Contingency | 0 | 100,000 | 100,000 |
| 6595 | Police Equipment | 400,000 | 562,500 | 700,000 |
| Total | | 500,000 | 862,500 | 1,000,000 |

City of Sarnia 2020 Draft Operating Budget

2630 POLICE SERVICES BOARD

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-------------------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00941 SALE OF EQUIPMENT | (10,000) | (7,955) | (10,000) | | | (10,000) | | | | (300) | (10,300) | 3.00% |
| Revenue Total | (10,000) | (7,955) | (10,000) | | | (10,000) | | | | (300) | (10,300) | 3.00% |
| EXPENSES | | | | | | | | | | | | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 4,100 | 4,354 | 4,100 | | | 4,100 | | | | 123 | 4,223 | 3.00% |
| 5-02305 MICSCCELLANEOUS SUPPLIES | 8,000 | 8,000 | 8,000 | | | 8,000 | | | | 240 | 8,240 | 3.00% |
| 5-02311 TRAINING & EDUCATION | 2,500 | 2,455 | 2,500 | | | 2,500 | | | | 75 | 2,575 | 3.00% |
| 5-03100 PROGRAM SUPPLIES | 2,500 | 2,485 | 2,500 | | | 2,500 | | | | 75 | 2,575 | 3.00% |
| 5-04001 LEGAL FEES | 40,000 | 39,641 | 40,000 | | | 40,000 | | | | 1,200 | 41,200 | 3.00% |
| 5-05000 SUNDRY | 2,500 | 2,188 | 2,500 | | | 2,500 | | | | 75 | 2,575 | 3.00% |
| Expense Total | 59,600 | 59,123 | 59,600 | | | 59,600 | | | | 1,788 | 61,388 | 3.00% |
| Net Expense / (Net Revenue) | 49,600 | 51,168 | 49,600 | | | 49,600 | | | | 1,488 | 51,088 | 3.00% |

2020 Notes:

As presented at the October 10, 2019 Police Service Board Meeting; with an additional \$200,000 in savings to be found included in this draft; any changes to the Police budget once approved by the Police Service Board will be presented at the Budget Deliberation meeting December 3, 2019

2021 Notes:

2021 estimated budget not provided by Police; estimated 3% increase across the all accounts added as placeholder

City of Sarnia 2020 Draft Operating Budget

1055 TAXATION - TRANSIT AREA

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|----------------------------------|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00001 GENERAL TAX LEVY | (4,005,330) | (4,003,461) | (4,005,330) | | (200,267) | (4,205,597) | 5.00% | | | (165,384) | (4,370,981) | 3.93% |
| Revenue Total | (4,005,330) | (4,003,461) | (4,005,330) | | (200,267) | (4,205,597) | 5.00% | | | (165,384) | (4,370,981) | 3.93% |
| EXPENSES | | | | | | | | | | | | |
| 5-00950 ASSESSMENT REDUCTIONS | 30,000 | 28,580 | 30,000 | | | 30,000 | | | | | 30,000 | |
| 5-00951 TAX REDUCTIONS | | 931 | | | | | | | | | | |
| 5-00970 VACANCY REBATE | 7,500 | 11,128 | 7,500 | | | 7,500 | | | | | 7,500 | |
| 5-00975 CHARITY TAX REBATE | 1,800 | 3,561 | 1,800 | | 1,800 | 3,600 | 100.00% | | | | 3,600 | |
| 5-00980 TAX EXEMPTIONS | 1,000 | 1,103 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-06100 CONTRIBUTION TO RESERVES | 30,000 | 30,000 | 30,000 | | | 30,000 | | | | 86,376 | 116,376 | 287.92% |
| Expense Total | 70,300 | 75,303 | 70,300 | | 1,800 | 72,100 | 2.56% | | | 86,376 | 158,476 | 119.80% |
| Net Expense / (Net Revenue) | (3,935,030) | (3,928,158) | (3,935,030) | | (198,467) | (4,133,497) | 5.04% | | | (79,008) | (4,212,505) | 1.91% |

2020 Notes:

5-00975 Charity Rebate - Increase to right size based on historical trend

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|---------------|---------------|----------------|
| 6585 | Tax Stabilization - Transit | 30,000 | 30,000 | 30,000 |
| 6480 | Transit Building | 0 | 0 | 86,376 |
| Total | | 30,000 | 30,000 | 116,376 |

2021 Notes:

5-06100 Contribution to Reserves - Increase based on 2% of 2019 tax levy to be applied to asset management related costs going forward

City of Sarnia

2020 Draft Operating Budget

3100 TRANSIT - TRANSPORTATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 2,014,883 | 1,977,834 | 2,014,883 | | 135,137 | 2,150,020 | 6.71% | | | 29,682 | 2,179,702 | 1.38% |
| 5-01055 WAGES - OVERTIME | 192,466 | 191,188 | 192,466 | | | 192,466 | | | | | 192,466 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 414,057 | 384,417 | 414,057 | | 34,168 | 448,225 | 8.25% | | | 5,908 | 454,133 | 1.32% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 337,477 | 330,768 | 337,477 | | 128,587 | 466,064 | 38.10% | | | 2,548 | 468,612 | 0.55% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 6,200 | 5,174 | 6,200 | | 400 | 6,600 | 6.45% | | | 400 | 7,000 | 6.06% |
| 5-02102 ELECTRICITY | 13,550 | 12,471 | 13,550 | | | 13,550 | | | | | 13,550 | |
| 5-02103 WATER | 1,150 | 1,247 | 1,150 | | 228 | 1,378 | 19.83% | | | 228 | 1,606 | 16.55% |
| 5-02200 GASOLINE | 672,000 | 568,069 | 672,000 | | (50,576) | 621,424 | (7.53%) | | | | 621,424 | |
| 5-02210 TIRES | 28,000 | 31,622 | 28,000 | | | 28,000 | | | | | 28,000 | |
| 5-02220 VEHICLE EXPENSE | 7,500 | 7,500 | 7,500 | | (7,500) | | (100.00%) | | | | | |
| 5-02221 VEHICLE LICENSE | 13,500 | 14,952 | 13,500 | | 1,500 | 15,000 | 11.11% | | | | 15,000 | |
| 5-02223 OTHER LICENSES | 29,000 | 28,584 | 29,000 | | (17,500) | 11,500 | (60.34%) | | | | 11,500 | |
| 5-02360 CLOTHING & UNIFORMS | 11,500 | 10,686 | 11,500 | | | 11,500 | | | | | 11,500 | |
| 5-02388 OVERTIME MEALS | 2,000 | 1,959 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02800 SCHEDULING | 6,000 | 6,000 | 6,000 | | | 6,000 | | | | | 6,000 | |
| 5-02801 TICKETS & PASSES | 4,000 | 5,278 | 4,000 | | 1,300 | 5,300 | 32.50% | | | | 5,300 | |
| 5-02802 TRANSFERS | 800 | 800 | 800 | | | 800 | | | | | 800 | |
| 5-03002 OTHER OPERATING SUPPLIES | 6,000 | 5,145 | 6,000 | | | 6,000 | | | | | 6,000 | |
| 5-04005 INSURANCE | 250,395 | 298,928 | 250,395 | | 33,874 | 284,269 | 13.53% | | | 14,213 | 298,482 | 5.00% |
| 5-05100 FACILITY RENT | 21,020 | 19,039 | 21,020 | | | 21,020 | | | | | 21,020 | |
| 5-05500 REPLACEMENT EQUIPMENT | 1,500 | 1,125 | 1,500 | | | 1,500 | | | | | 1,500 | |
| 5-06100 CONTRIBUTION TO RESERVES | 25,000 | 25,000 | 25,000 | | 7,500 | 32,500 | 30.00% | | | | 32,500 | |
| Expense Total | 4,057,998 | 3,927,786 | 4,057,998 | | 267,118 | 4,325,116 | 6.58% | | | 52,979 | 4,378,095 | 1.22% |
| Net Expense / (Net Revenue) | 4,057,998 | 3,927,786 | 4,057,998 | | 267,118 | 4,325,116 | 6.58% | | | 52,979 | 4,378,095 | 1.22% |

City of Sarnia

2020 Draft Operating Budget

3100 TRANSIT - TRANSPORTATION

2020 Notes:

5-01### Wages & Benefits - 1.00 FTE added for additional operator to support increased Lambton College routes; 1.0 PT FTE added to perform bus shelter snow clearing and cleaning; offset by reduction in **3120 Transit Premise & Plant**

5-02200 Gasoline - Reduce as per current year estimated forecast, replacing buses provides for better fuel efficiency; reallocated to various accounts

5-02220 Vehicle Expense - Transferred to **5-06100 Contribution to Reserves**

5-02221 Vehicle License - Increase as per historical trend due to the increase in cost of vehicle licenses

5-02223 Other Licenses - Decrease as per historical trend; other licenses represents the hosting licenses

5-02801 Tickets & Passes - Increase due to the increase in usage of tickets and monthly passes instead of cash fares which requires more tickets and passes to be printed

5-04005 Insurance - Increase based on estimated 5% increase on actual 2019 premiums

5-06100 Contribution to Reserves - Transferred from **5-02220 Vehicle Expense**

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|---------------|---------------|---------------|
| 6225 | Self-Insurance Reserve | 25,000 | 32,500 | 32,500 |
| Total | | 25,000 | 32,500 | 32,500 |

2021 Notes:

5-04005 Insurance - Increase based on estimated 5% increase on estimated 2020 premiums

City of Sarnia

2020 Draft Operating Budget

3115 TRANSIT-VEHICLE & EQUIPMENT MAINTENANCE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | | (11,324) | | | | | | | | | | |
| Revenue Total | | (11,324) | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | 441,124 | 403,020 | 441,124 | | 9,078 | 450,202 | 2.06% | | | 6,574 | 456,776 | 1.46% |
| 5-01055 WAGES - OVERTIME | 10,298 | 10,206 | 10,298 | | | 10,298 | | | | | 10,298 | |
| 5-01060 WAGES - CASUAL | 9,608 | 4,804 | 9,608 | | | 9,608 | | | | | 9,608 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 93,665 | 85,192 | 93,665 | | 2,957 | 96,622 | 3.16% | | | 1,368 | 97,990 | 1.42% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 96,252 | 83,823 | 96,252 | | 27,014 | 123,266 | 28.07% | | | 616 | 123,882 | 0.50% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 2,200 | 2,161 | 2,200 | | | 2,200 | | | | | 2,200 | |
| 5-01256 TOOL ALLOWANCE | 4,525 | 4,525 | 4,525 | | | 4,525 | | | | | 4,525 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 1,000 | 899 | 1,000 | | 945 | 1,945 | 94.50% | | | | 1,945 | |
| 5-02311 TRAINING & EDUCATION | 3,000 | 3,047 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02360 CLOTHING & UNIFORMS | 6,900 | 6,925 | 6,900 | | | 6,900 | | | | | 6,900 | |
| 5-02384 RADIO & RADAR | 15,000 | 15,084 | 15,000 | | | 15,000 | | | | | 15,000 | |
| 5-02388 OVERTIME MEALS | 100 | 67 | 100 | | | 100 | | | | | 100 | |
| 5-02401 SMALL TOOLS | 300 | 234 | 300 | | 300 | 600 | 100.00% | | | | 600 | |
| 5-42100 VEHICLE MAINTENANCE - BUS REPAIRS | 264,226 | 268,103 | 264,226 | | 26,422 | 290,648 | 10.00% | | | | 290,648 | |
| 5-42101 VEHICLE MAINTENANCE - SERVICE VEHICLE RE | 3,570 | 3,775 | 3,570 | | | 3,570 | | | | | 3,570 | |
| Expense Total | 951,768 | 891,865 | 951,768 | | 66,716 | 1,018,484 | 7.01% | | | 8,558 | 1,027,042 | 0.84% |
| Net Expense / (Net Revenue) | 951,768 | 880,541 | 951,768 | | 66,716 | 1,018,484 | 7.01% | | | 8,558 | 1,027,042 | 0.84% |

2020 Notes:

5-02301 Memberships & Subscriptions - Increase for new subscription for diagnostic programmes for maintenance for the new NOVA buses

5-02401 Small Tools - Increase due to the increasing price of small tools & equipment

5-42100 Vehicle Maintenance - Bus Repairs - Increase due to aging fleet requiring high amount of maintenance until buses can be replaced; also due to warranty expiration

City of Sarnia 2020 Draft Operating Budget

3120 TRANSIT - PREMISES & PLANT

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-02101 NATURAL GAS | 25,000 | 21,520 | 25,000 | | | 25,000 | | | | | 25,000 | |
| 5-02102 ELECTRICITY | 28,000 | 25,064 | 28,000 | | (5,000) | 23,000 | (17.86%) | | | | 23,000 | |
| 5-02103 WATER | 14,000 | 14,039 | 14,000 | | 1,400 | 15,400 | 10.00% | | | | 15,400 | |
| 5-02215 ENVIRONMENTAL DISPOSAL | 5,500 | 5,558 | 5,500 | | | 5,500 | | | | | 5,500 | |
| 5-02430 AIR CONDITIONING/HEATING MAINTENANCE | 11,000 | 9,036 | 11,000 | | (1,000) | 10,000 | (9.09%) | | | | 10,000 | |
| 5-03002 OTHER OPERATING SUPPLIES | 4,850 | 3,718 | 4,850 | | | 4,850 | | | | | 4,850 | |
| 5-04043 CONTRACT CLEANING | 7,980 | 8,050 | 7,980 | | | 7,980 | | | | | 7,980 | |
| 5-05140 REALTY TAXES | 62,463 | 62,463 | 62,463 | | | 62,463 | | | | | 62,463 | |
| 5-06100 CONTRIBUTION TO RESERVES | 15,000 | 15,000 | 15,000 | | | 15,000 | | | | | 15,000 | |
| 5-42200 BUILDING MAINTENANCE - GENERAL BUILDING | 37,500 | 34,391 | 37,500 | | 7,500 | 45,000 | 20.00% | | | | 45,000 | |
| 5-42202 BUILDING MAINTENANCE - BUS STOP MAINTENANCE | 80,000 | 78,929 | 80,000 | | (53,000) | 27,000 | (66.25%) | | | | 27,000 | |
| Expense Total | 291,293 | 277,768 | 291,293 | | (50,100) | 241,193 | (17.20%) | | | | 241,193 | |
| Net Expense / (Net Revenue) | 291,293 | 277,768 | 291,293 | | (50,100) | 241,193 | (17.20%) | | | | 241,193 | |

2020 Notes:

5-02012 Electricity - Decrease due to historical trend

5-02103 Water - Increase as per historical trend

5-02430 Air Conditioning/Heating Maintenance - Decrease due to historical trend

5-42200 Building Maintenance - General Building - Increase due to aging building requiring more repairs

5-42202 Building Maintenance - Bus Stop Maintenance - Decrease as two part time employees will be hired who will perform the bus stop snow clearing and cleaning internally instead of contracting work as the 2019 bids for the contract came in significantly over budget; offset by increase in **3100 Transit Transportation** wages & benefits

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|---------------|---------------|---------------|
| 6480 | Transit Building | 15,000 | 15,000 | 15,000 |
| Total | | 15,000 | 15,000 | 15,000 |

City of Sarnia

2020 Draft Operating Budget

3125 TRANSIT - GENERAL & ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 603,166 | 567,485 | 603,166 | | 28,477 | 631,643 | 4.72% | | | 24,358 | 656,001 | 3.86% |
| 5-01025 SALARIES - OVERTIME | 3,288 | 10,685 | 3,288 | | | 3,288 | | | | | 3,288 | |
| 5-01030 SALARIES - CASUAL | | 14,934 | | | | | | | | | | |
| 5-01095 CALL DUTY | 3,004 | 1,892 | 3,004 | | | 3,004 | | | | | 3,004 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 124,786 | 118,716 | 124,786 | | 7,242 | 132,028 | 5.80% | | | 4,758 | 136,786 | 3.60% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 81,381 | 70,169 | 81,381 | | (5,775) | 75,606 | (7.10%) | | | 855 | 76,461 | 1.13% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,100 | 1,241 | 1,100 | | | 1,100 | | | | | 1,100 | |
| 5-02104 PHONE | 15,000 | 15,642 | 15,000 | | | 15,000 | | | | 500 | 15,500 | 3.33% |
| 5-02300 OFFICE EXPENSES | 4,000 | 3,675 | 4,000 | | | 4,000 | | | | | 4,000 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 7,200 | 6,205 | 7,200 | | | 7,200 | | | | | 7,200 | |
| 5-02302 ADVERTISING | 24,000 | 22,072 | 24,000 | | | 24,000 | | | | | 24,000 | |
| 5-02303 POSTAGE | 510 | 499 | 510 | | | 510 | | | | | 510 | |
| 5-02310 TRAVEL & ACCOMODATIONS | 500 | 540 | 500 | | | 500 | | | | | 500 | |
| 5-02311 TRAINING & EDUCATION | 5,250 | 4,219 | 5,250 | | | 5,250 | | | | | 5,250 | |
| 5-02405 OFFICE EQUIPMENT MAINTENANCE | 1,600 | 1,465 | 1,600 | | | 1,600 | | | | | 1,600 | |
| 5-04910 OTHER PURCHASED SERVICES | 7,000 | 6,058 | 7,000 | | (2,000) | 5,000 | (28.57%) | | | | 5,000 | |
| 5-05136 AGENTS' COMMISSION - TICKETS & PASSES | 5,000 | 4,845 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-05137 AGENTS' COMMISSION - BUS ADVERTISING | 4,200 | | 4,200 | | | 4,200 | | | | | 4,200 | |
| 5-06100 CONTRIBUTION TO RESERVES | 246,588 | 246,588 | 246,588 | | | 246,588 | | | | | 246,588 | |
| Expense Total | 1,137,573 | 1,096,930 | 1,137,573 | | 27,944 | 1,165,517 | 2.46% | | | 30,471 | 1,195,988 | 2.61% |
| Net Expense / (Net Revenue) | 1,137,573 | 1,096,930 | 1,137,573 | | 27,944 | 1,165,517 | 2.46% | | | 30,471 | 1,195,988 | 2.61% |

2020 Notes:

5-04910 Other Purchased Services - Decrease due to change in service level needed

| Source | 5-06100 Contribution to Reserves | 2019 Approved | 2020 Draft | 2021 Draft |
|--------------|----------------------------------|----------------|----------------|----------------|
| 6200 | Capital Reserve | 47,805 | 47,805 | 47,805 |
| 6430 | Transit - Vehicle | 198,783 | 198,783 | 198,783 |
| Total | | 246,588 | 246,588 | 246,588 |

City of Sarnia 2020 Draft Operating Budget

3140 TRANSIT REVENUE - OPERATIONS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00470 CASH FARES | (470,000) | (378,672) | (470,000) | | 100,000 | (370,000) | (21.28%) | | | | (370,000) | |
| 4-00471 TICKETS REDEEMED | (200,000) | (261,396) | (200,000) | | (10,000) | (210,000) | 5.00% | | | | (210,000) | |
| 4-00472 BUS PASSES | (977,000) | (981,064) | (977,000) | | (90,000) | (1,067,000) | 9.21% | | | (13,000) | (1,080,000) | 1.22% |
| 4-00473 CHARTERS | (25,000) | (17,559) | (25,000) | | | (25,000) | | | | | (25,000) | |
| 4-00474 ADVERTISING | (72,200) | (66,772) | (72,200) | | | (72,200) | | | | | (72,200) | |
| 4-00475 OUT OF TOWN BUS SERVICING | (500) | | (500) | | | (500) | | | | | (500) | |
| 4-00759 PROVINCIAL SUBSIDY - GAS TAX | (580,000) | (580,000) | (580,000) | | (113,211) | (693,211) | 19.52% | | | | (693,211) | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (178,902) | (178,596) | (178,902) | | | (178,902) | | | | | (178,902) | |
| Revenue Total | (2,503,602) | (2,464,059) | (2,503,602) | | (113,211) | (2,616,813) | 4.52% | | | (13,000) | (2,629,813) | 0.50% |
| EXPENSES | | | | | | | | | | | | |
| Expense Total | | | | | | | | | | | | |
| Net Expense / (Net Revenue) | (2,503,602) | (2,464,059) | (2,503,602) | | (113,211) | (2,616,813) | 4.52% | | | (13,000) | (2,629,813) | 0.50% |

2020 Notes:

4-00470 Cash Fares - Reduce budget to be in line with historical trend of more riders using tickets or bus passes

4-00471 Tickets Redeemed - Increase budget to be in line with historical trend of more riders using tickets or bus passes

4-00472 Bus Passes - Increase budget to be in line with historical trend of more riders using tickets or bus passes

4-00759 Provincial Subsidy - Gas Tax - Increase to offset increase in expenses while still remaining within the City's acceptable range of 8% to 10% of operations

2021 Notes:

4-00472 Bus Passes - Increase based on expected ridership increases due to revised routes

City of Sarnia 2020 Draft Operating Budget

3500 SANITARY SEWER MAINTENANCE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | | (4,544) | | | | | | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (150,000) | | (150,000) | | 150,000 | | | | (100.00%) |
| Revenue Total | | (4,544) | | (150,000) | | (150,000) | | 150,000 | | | | (100.00%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 113,280 | 105,919 | 113,280 | | (917) | 112,363 | (0.81%) | | | 1,291 | 113,654 | 1.15% |
| 5-01050 WAGES | 431,409 | 509,802 | 431,409 | | (27,214) | 404,195 | (6.31%) | | | 5,505 | 409,700 | 1.36% |
| 5-01055 WAGES - OVERTIME | 92,284 | 111,447 | 92,284 | | 61,999 | 154,283 | 67.18% | | | | 154,283 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 116,545 | 132,467 | 116,545 | | (3,699) | 112,846 | (3.17%) | | | 1,369 | 114,215 | 1.21% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 85,805 | 88,705 | 85,805 | | (3,981) | 81,824 | (4.64%) | | | 239 | 82,063 | 0.29% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 916 | 4,398 | 916 | | 3,482 | 4,398 | 380.13% | | | | 4,398 | |
| 5-02220 VEHICLE EXPENSE | 246,822 | 246,822 | 246,822 | | 118,478 | 365,300 | 48.00% | | | | 365,300 | |
| 5-02311 TRAINING & EDUCATION | 20,430 | 19,952 | 20,430 | | (5,000) | 15,430 | (24.47%) | | | 300 | 15,730 | 1.94% |
| 5-02388 OVERTIME MEALS | 6,583 | 6,493 | 6,583 | | 4,000 | 10,583 | 60.76% | | | 210 | 10,793 | 1.98% |
| 5-03005 MATERIALS | 112,886 | 97,471 | 112,886 | | 37,114 | 150,000 | 32.88% | | | 3,000 | 153,000 | 2.00% |
| 5-04005 INSURANCE | 335,358 | 346,203 | 335,358 | | 28,237 | 363,595 | 8.42% | | | 18,180 | 381,775 | 5.00% |
| 5-04910 OTHER PURCHASED SERVICES | 228,305 | 227,983 | 228,305 | | 150,000 | 378,305 | 65.70% | | | 7,566 | 385,871 | 2.00% |
| 5-05650 ALLOCATED ADMINISTRATION | 37,900 | 37,900 | 37,900 | | | 37,900 | | | | | 37,900 | |
| 5-06100 CONTRIBUTION TO RESERVES | 4,730,479 | 4,730,479 | 4,730,479 | | 347,735 | 5,078,214 | 7.35% | | | | 5,078,214 | |
| Expense Total | 6,559,002 | 6,666,041 | 6,559,002 | | 710,234 | 7,269,236 | 10.83% | | | 37,660 | 7,306,896 | 0.52% |
| Net Expense / (Net Revenue) | 6,559,002 | 6,661,497 | 6,559,002 | (150,000) | 710,234 | 7,119,236 | 8.54% | 150,000 | | 37,660 | 7,306,896 | 2.64% |

City of Sarnia

2020 Draft Operating Budget

3500 SANITARY SEWER MAINTENANCE

2020 Notes:

4-06220 Contribution from Reserves - To offset the increase in **5-04910 Other Purchased Services** for Asset Management; no budget impact

5-01254 Clothing/Boot Allowance - Increase required to right size budget

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-02311 Training and Education - Budget transferred to **3705-02311**; no budget impact

5-03005 Materials - Increase due to aging infrastructure

5-04005 Insurance - Increase based on 5% estimated increase in premiums

5-04910 Other Purchased Services - Increase required for Asset Management due to aging infrastructure offset by **4-06220 Contribution from Reserves**; not budget impact

5-06110 Contribution to Reserves - An increase of 2% on 2019 sanitary sewer revenue

2021 Notes:

5-03005 Materials - Increase of 2% for inflation

5-04005 Insurance - Increase based on 5% estimated increase in premiums

5-04910 Other Purchased Services - Increase of 2% for inflation

City of Sarnia 2020 Draft Operating Budget

3501 ENVIRONMENTAL SERVICES GROUP

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | | (3,878) | | | | | | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (100,000) | | (100,000) | | 100,000 | | | | (100.00%) |
| Revenue Total | | (3,878) | | (100,000) | | (100,000) | | 100,000 | | | | (100.00%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 572,341 | 567,391 | 572,341 | | 90,489 | 662,830 | 15.81% | | | 14,536 | 677,366 | 2.19% |
| 5-01025 SALARIES - OVERTIME | 36,986 | 45,646 | 36,986 | | | 36,986 | | | | | 36,986 | |
| 5-01030 SALARIES - CASUAL | 10,880 | 12,009 | 10,880 | | | 10,880 | | | | | 10,880 | |
| 5-01055 WAGES - OVERTIME | | 272 | | | | | | | | | | |
| 5-01095 CALL DUTY | 10,802 | 7,520 | 10,802 | | | 10,802 | | | | | 10,802 | |
| 5-01100 ACTING RANK | 1,496 | 869 | 1,496 | | | 1,496 | | | | | 1,496 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 120,341 | 121,259 | 120,341 | | 20,362 | 140,703 | 16.92% | | | 2,765 | 143,468 | 1.97% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 68,022 | 67,776 | 68,022 | | 3,549 | 71,571 | 5.22% | | | 510 | 72,081 | 0.71% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 1,552 | 1,551 | 1,552 | | | 1,552 | | | | | 1,552 | |
| 5-02054 CHEMICALS | 1,500 | 1,199 | 1,500 | | (1,000) | 500 | (66.67%) | | | | 500 | |
| 5-02101 NATURAL GAS | 1,000 | 975 | 1,000 | | | 1,000 | | | 20 | | 1,020 | 2.00% |
| 5-02102 ELECTRICITY | 280,275 | 281,456 | 280,275 | | 30,000 | 310,275 | 10.70% | | 6,206 | | 316,481 | 2.00% |
| 5-02103 WATER | 8,725 | 10,224 | 8,725 | | 1,275 | 10,000 | 14.61% | | 200 | | 10,200 | 2.00% |
| 5-02104 PHONE | 30,000 | 46,560 | 30,000 | | 8,000 | 38,000 | 26.67% | | 760 | | 38,760 | 2.00% |
| 5-02220 VEHICLE EXPENSE | 135,729 | 135,729 | 135,729 | | (39,329) | 96,400 | (28.98%) | | | | 96,400 | |
| 5-02300 OFFICE EXPENSES | 2,500 | 1,844 | 2,500 | | | 2,500 | | | | | 2,500 | |
| 5-02311 TRAINING & EDUCATION | 8,000 | 6,353 | 8,000 | | | 8,000 | | | | | 8,000 | |
| 5-02360 CLOTHING & UNIFORMS | 18,000 | 17,576 | 18,000 | | 188 | 18,188 | 1.04% | | | 364 | 18,552 | 2.00% |
| 5-02388 OVERTIME MEALS | 2,000 | 2,585 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02410 EQUIPMENT MAINTENANCE | 160,000 | 156,110 | 160,000 | | 10,000 | 170,000 | 6.25% | | 3,400 | | 173,400 | 2.00% |
| 5-02420 BUILDING MAINTENANCE | 69,840 | 86,389 | 69,840 | | 100,000 | 169,840 | 143.18% | | 3,397 | | 173,237 | 2.00% |
| 5-03005 MATERIALS | 10,000 | 10,013 | 10,000 | | 5,000 | 15,000 | 50.00% | | 300 | | 15,300 | 2.00% |
| 5-03006 LANDFILL MONITORING | 30,000 | 46,692 | 30,000 | | 600 | 30,600 | 2.00% | | 612 | | 31,212 | 2.00% |
| 5-04910 OTHER PURCHASED SERVICES | 56,000 | 54,454 | 56,000 | | 1,120 | 57,120 | 2.00% | | 1,142 | | 58,262 | 2.00% |
| 5-04925 SPILLS RESPONSE | 10,000 | 35,921 | 10,000 | | 40,000 | 50,000 | 400.00% | | 1,000 | | 51,000 | 2.00% |

City of Sarnia

2020 Draft Operating Budget

3501 ENVIRONMENTAL SERVICES GROUP

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| Expense Total | 1,645,989 | 1,718,373 | 1,645,989 | | 270,254 | 1,916,243 | 16.42% | | | 35,212 | 1,951,455 | 1.84% |
| Net Expense / (Net Revenue) | 1,645,989 | 1,714,495 | 1,645,989 | (100,000) | 270,254 | 1,816,243 | 10.34% | 100,000 | | 35,212 | 1,951,455 | 7.44% |

2020 Notes:

4-06220 Contribution from Reserves -T₀ offset the increase in **5-02420 Building Maintenance** for Asset Management; no budget impact

5-02054 Chemicals - Decrease to right size budget based on historical actuals

5-02102 Electricity - Increase to right size budget based on historical actuals

5-02103 Water - Increase to right size budget based on historical actuals

5-02104 Phone - Increase to right size budget based on historical actuals

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-02410 Equipment Maintenance - Increase required to maintain aging infrastructure

5-02420 Building Maintenance - Increase required for Asset Management due to aging infrastructure offset by **4-06220 Contribution from Reserves**; not budget impact

5-03005 Materials - Increase to right size budget based on historical actuals

5-03006 Landfill Monitoring - Increase of 2% for inflation

5-04910 Other Purchased Services - Increase of 2% for inflation

5-04925 Spills Response - Increase to right size budget based on historical actuals

2021 Notes:

5-02102 Electricity - Increase of 2% for inflation

5-02410 Equipment Maintenance - Increase of 2% for inflation

5-02420 Building Maintenance - Increase of 2% for inflation

5-04910 Other Purchased Services - Increase of 2% for inflation

5-04925 Spills Response - Increase of 2% for inflation

City of Sarnia

2020 Draft Operating Budget

3505 WATER POLLUTION CONTROL CENTRE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00901 OTHER FEES & SERVICE CHARGES | (175,000) | (177,112) | (175,000) | | | (175,000) | | | | | (175,000) | |
| 4-00903 RENTAL REVENUE | (5,000) | (5,000) | (5,000) | | 5,000 | | (100.00%) | | | | | |
| 4-06220 CONTRIBUTION FROM RESERVES | | | | (102,652) | | (102,652) | | 102,652 | | | | (100.00%) |
| Revenue Total | (180,000) | (182,112) | (180,000) | (102,652) | 5,000 | (277,652) | 54.25% | 102,652 | | | (175,000) | (36.97%) |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 902,397 | 895,192 | 902,397 | | 13,169 | 915,566 | 1.46% | | | 13,734 | 929,300 | 1.50% |
| 5-01025 SALARIES - OVERTIME | 40,572 | 37,024 | 40,572 | | | 40,572 | | | | | 40,572 | |
| 5-01030 SALARIES - CASUAL | 38,829 | 36,653 | 38,829 | | 1 | 38,830 | | | | | 38,830 | |
| 5-01095 CALL DUTY | 13,496 | 13,228 | 13,496 | | | 13,496 | | | | | 13,496 | |
| 5-01100 ACTING RANK | 15,016 | 14,832 | 15,016 | | | 15,016 | | | | | 15,016 | |
| 5-01115 STAT HOLIDAY PAY | 20,996 | 20,699 | 20,996 | | | 20,996 | | | | | 20,996 | |
| 5-01125 SHIFT DIFFERENTIAL | 7,164 | 6,769 | 7,164 | | | 7,164 | | | | | 7,164 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 199,063 | 201,272 | 199,063 | | 5,375 | 204,438 | 2.70% | | | 2,562 | 207,000 | 1.25% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 119,536 | 114,317 | 119,536 | | (11,269) | 108,267 | (9.43%) | | | 482 | 108,749 | 0.45% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 4,654 | 4,705 | 4,654 | | 51 | 4,705 | 1.10% | | | | 4,705 | |
| 5-02052 LAB SUPPLIES | 15,000 | 11,176 | 15,000 | | (3,000) | 12,000 | (20.00%) | | | | 12,000 | |
| 5-02054 CHEMICALS | 125,820 | 193,895 | 125,820 | | 40,000 | 165,820 | 31.79% | | | 3,316 | 169,136 | 2.00% |
| 5-02056 UV SYSTEM SUPPLIES | 40,000 | 39,990 | 105,915 | | 2,118 | 108,033 | 170.08% | | | 2,161 | 110,194 | 2.00% |
| 5-02101 NATURAL GAS | 150,000 | 128,549 | 150,000 | | (30,000) | 120,000 | (20.00%) | | | | 120,000 | |
| 5-02102 ELECTRICITY | 825,000 | 734,656 | 825,000 | | (100,000) | 725,000 | (12.12%) | | | | 725,000 | |
| 5-02104 PHONE | 20,000 | 19,612 | 20,000 | | 3,000 | 23,000 | 15.00% | | | 460 | 23,460 | 2.00% |
| 5-02200 GASOLINE | 12,000 | 6,605 | 12,000 | | (5,000) | 7,000 | (41.67%) | | | | 7,000 | |
| 5-02220 VEHICLE EXPENSE | 38,715 | 38,715 | 38,715 | | (12,915) | 25,800 | (33.36%) | | | | 25,800 | |
| 5-02300 OFFICE EXPENSES | 5,000 | 4,832 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-02301 MEMBERSHIPS & SUBSCRIPTIONS | 1,000 | 917 | 1,000 | | | 1,000 | | | | | 1,000 | |
| 5-02303 POSTAGE | 400 | 1,415 | 400 | | 600 | 1,000 | 150.00% | | | | 1,000 | |
| 5-02311 TRAINING & EDUCATION | 21,945 | 21,460 | 21,945 | | (1,945) | 20,000 | (8.86%) | | | | 20,000 | |
| 5-02370 SLUDGE SCREENING & GRIT REMOVAL | 42,500 | 42,427 | 42,500 | | 5,000 | 47,500 | 11.76% | | | 950 | 48,450 | 2.00% |
| 5-02388 OVERTIME MEALS | 990 | 855 | 990 | | | 990 | | | | | 990 | |

City of Sarnia

2020 Draft Operating Budget

3505 WATER POLLUTION CONTROL CENTRE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| 5-02390 COMBINED SEWER OVERFLOW FACILITY | 24,378 | 23,692 | 24,378 | | 488 | 24,866 | 2.00% | | | 497 | 25,363 | 2.00% |
| 5-02391 SEWAGE USE BY-LAW ENFORCEMENT | 6,600 | 6,000 | 6,600 | | | 6,600 | | | | | 6,600 | |
| 5-02392 LAGOON OPERATION | 18,725 | 16,570 | 18,725 | | | 18,725 | | | | | 18,725 | |
| 5-02410 EQUIPMENT MAINTENANCE | 326,850 | 324,293 | 326,850 | | 73,150 | 400,000 | 22.38% | | | 8,000 | 408,000 | 2.00% |
| 5-02420 BUILDING MAINTENANCE | 120,498 | 140,620 | 120,498 | | 29,502 | 150,000 | 24.48% | | | 3,000 | 153,000 | 2.00% |
| 5-04910 OTHER PURCHASED SERVICES | 35,000 | 51,940 | 35,000 | | 15,000 | 50,000 | 42.86% | | | 1,000 | 51,000 | 2.00% |
| 5-04920 SCADA MAINTENANCE | 59,291 | 38,406 | 59,291 | | | 59,291 | | | | 1,186 | 60,477 | 2.00% |
| 5-05144 QUALITY ASSURANCE/CONTROL | 25,000 | 24,316 | 25,000 | | | 25,000 | | | | | 25,000 | |
| 5-05500 REPLACEMENT EQUIPMENT | 5,000 | 4,268 | 5,000 | | | 5,000 | | | | | 5,000 | |
| 5-05505 NEW EQUIPMENT | | 841 | | | | | | | | | | |
| 5-05650 ALLOCATED ADMINISTRATION | 33,000 | 33,000 | 33,000 | | (600) | 32,400 | (1.82%) | | | 1,400 | 33,800 | 4.32% |
| 5-05720 DEBT CHARGES-PRINCIPAL | 1,521,056 | 1,521,056 | 1,521,056 | | (274,001) | 1,247,055 | (18.01%) | | | (437,748) | 809,307 | (35.10%) |
| 5-05721 DEBT CHARGES-INTEREST | 136,650 | 136,650 | 136,650 | | (69,798) | 66,852 | (51.08%) | | | (43,571) | 23,281 | (65.18%) |
| 5-06100 CONTRIBUTION TO RESERVES | 577,366 | 577,366 | 577,366 | | 343,799 | 921,165 | 59.55% | | | 481,319 | 1,402,484 | 52.25% |
| Expense Total | 5,549,507 | 5,488,813 | 5,615,422 | | 22,725 | 5,638,147 | 1.60% | | | 38,748 | 5,676,895 | 0.69% |
| Net Expense / (Net Revenue) | 5,369,507 | 5,306,701 | 5,435,422 | (102,652) | 27,725 | 5,360,495 | (0.17%) | 102,652 | | 38,748 | 5,501,895 | 2.64% |

2020 Notes:

4-00903 Rental Revenue - Contract ceased October 2018

4-06220 Contribution from Reserves -T₀ offset the increase in **5-02410 Equipment Maintenance** and **5-02420 Building Maintenance** for Asset Management; no budget impact

5-02052 Lab Supplies - Decrease to right size budget based on historical actuals

5-02054 Chemicals - Budget transferred from **3506-02054 Chemicals** and **3507-02054 Chemicals**; no budget impact

5-02056 UV System Supplies - Increase of 2% for inflation

5-02101 Natural Gas - Decrease to right size budget based on historical actuals

5-02102 Electricity - Decrease due to energy efficiency related projects

5-02104 Phone - Increase to right size budget based on historical actuals

5-02200 Gasoline - Decrease to right size budget based on historical actuals

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

City of Sarnia

2020 Draft Operating Budget

3505 WATER POLLUTION CONTROL CENTRE

5-02370 Sludge Screening & Grit Removal - Increase to right size budget based on historical actuals

5-02303 Postage - Increase to right size budget based on historical actuals

5-02311 Training & Education - Decrease to right size budget based on historical actuals

5-02410 Equipment Maintenance - Increase required for Asset Management due to aging infrastructure offset by **4-06220 Contribution from Reserves**; not budget impact

5-02420 Building Maintenance - Increase required for Asset Management due to aging infrastructure offset by **4-06220 Contribution from Reserves**; not budget impact

5-04910 Other Purchased Services - Increase to right size budget based on historical actuals

5-05650 Allocated Administration - Increase in costs to perform services for General Operating departments

5-05720 Debt Charges-Principal - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-05721 Debt Charges-Interest - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

2021 Notes:

5-02054 Chemicals - Increase of 2% for inflation

5-02056 UV System Supplies - Increase of 2% for inflation

5-02370 Sludge Screening & Grit Removal - Increase of 2% for inflation

5-02410 Equipment Maintenance - Increase of 2% for inflation

5-02420 Building Maintenance - Increase of 2% for inflation

5-04910 Other Purchased Services - Increase of 2% for inflation

5-04920 SCADA Maintenance - Increase of 2% for inflation

5-05650 Allocated Administration - Increase in costs to perform services for General Operating departments

5-05720 Debt Charges-Principal - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

5-05721 Debt Charges-Interest - Retired debt offset by increase in **5-06100 Contribution to Reserves**; no budget impact

City of Sarnia

2020 Draft Operating Budget

3506 BRIGHTS GROVE LAGOONS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 65,820 | 65,814 | 65,820 | | 961 | 66,781 | 1.46% | | | 1,002 | 67,783 | 1.50% |
| 5-01025 SALARIES - OVERTIME | 4,706 | 3,230 | 4,706 | | | 4,706 | | | | | 4,706 | |
| 5-01100 ACTING RANK | 2,002 | 1,853 | 2,002 | | | 2,002 | | | | | 2,002 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 14,136 | 14,453 | 14,136 | | 433 | 14,569 | 3.06% | | | 197 | 14,766 | 1.35% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 10,286 | 10,286 | 10,286 | | (981) | 9,305 | (9.54%) | | | 35 | 9,340 | 0.38% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 471 | 471 | 471 | | | 471 | | | | | 471 | |
| 5-02054 CHEMICALS | 90,000 | 48,607 | 90,000 | | (20,000) | 70,000 | (22.22%) | | 1,600 | | 71,600 | 2.29% |
| 5-02102 ELECTRICITY | 100,000 | 91,883 | 100,000 | | (10,000) | 90,000 | (10.00%) | | 1,800 | | 91,800 | 2.00% |
| 5-02104 PHONE | 600 | 600 | 600 | | | 600 | | | | | 600 | |
| 5-02200 GASOLINE | 4,000 | 6,897 | 4,000 | | 3,000 | 7,000 | 75.00% | | | 150 | 7,150 | 2.14% |
| 5-02220 VEHICLE EXPENSE | 21,569 | 21,569 | 21,569 | | (11,269) | 10,300 | (52.25%) | | | | 10,300 | |
| 5-02388 OVERTIME MEALS | | 15 | | | | | | | | | | |
| 5-02410 EQUIPMENT MAINTENANCE | 30,000 | 26,371 | 30,000 | | 5,000 | 35,000 | 16.67% | | | 700 | 35,700 | 2.00% |
| 5-02420 BUILDING MAINTENANCE | 18,700 | 17,811 | 18,700 | | 6,300 | 25,000 | 33.69% | | | 500 | 25,500 | 2.00% |
| 5-05144 QUALITY ASSURANCE/CONTROL | 11,000 | 10,949 | 11,000 | | | 11,000 | | | | | 11,000 | |
| Expense Total | 373,290 | 320,809 | 373,290 | | (26,556) | 346,734 | (7.11%) | | | 5,984 | 352,718 | 1.73% |
| Net Expense / (Net Revenue) | 373,290 | 320,809 | 373,290 | | (26,556) | 346,734 | (7.11%) | | | 5,984 | 352,718 | 1.73% |

2020 Notes:

5-02054 Chemicals - Budget transferred to **3505-02054 Chemicals**; no budget impact

5-02102 Electricity - Decrease to right size budget based on historical actuals

5-02200 Gasoline - Right size budget based on historical actuals

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-02410 Equipment Maintenance - Increase to right size budget based on historical actuals

5-02420 Building Maintenance - Increase to right size budget based on historical actuals

2021 Notes:

5-02054 Chemicals - Inflationary increase

5-02102 Electricity - Inflationary increase

5-02410 Equipment Maintenance - Inflationary increase

5-02420 Building Maintenance - Inflationary increase

City of Sarnia

2020 Draft Operating Budget

3507 BIO-SOLIDS

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|-------------|---------------|------------------|----------------------|----------------------------|-------------------|------------------------------|------------------------|----------------------|----------------------------|-------------------|------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 221,156 | 221,276 | 221,156 | | 3,225 | 224,381 | 1.46% | | | 3,366 | 227,747 | 1.50% |
| 5-01025 SALARIES - OVERTIME | 28,734 | 36,389 | 28,734 | | 1,269 | 30,003 | 4.42% | | | | 30,003 | |
| 5-01100 ACTING RANK | 17,004 | 16,700 | 17,004 | | | 17,004 | | | | | 17,004 | |
| 5-01125 SHIFT DIFFERENTIAL | 2,002 | 2,102 | 2,002 | | | 2,002 | | | | | 2,002 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 49,192 | 52,894 | 49,192 | | 1,437 | 50,629 | 2.92% | | | 665 | 51,294 | 1.31% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 31,710 | 31,701 | 31,710 | | (2,956) | 28,754 | (9.32%) | | | 118 | 28,872 | 0.41% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | 942 | 1,412 | 942 | | 470 | 1,412 | 49.89% | | | | 1,412 | |
| 5-02054 CHEMICALS | 128,750 | 106,745 | 128,750 | | (20,000) | 108,750 | (15.53%) | | | | 108,750 | |
| 5-02055 NVIRO CHEMICALS - AEKALINE ADMIXTURE | 158,000 | 138,860 | 158,000 | | (18,000) | 140,000 | (11.39%) | | | | 140,000 | |
| 5-02220 VEHICLE EXPENSE | 28,903 | 28,903 | 28,903 | | (2,003) | 26,900 | (6.93%) | | | | 26,900 | |
| 5-02300 OFFICE EXPENSES | | 532 | | | | | | | | | | |
| 5-02388 OVERTIME MEALS | 400 | 636 | 400 | | | 400 | | | | | 400 | |
| 5-02410 EQUIPMENT MAINTENANCE | 100,000 | 84,054 | 100,000 | | | 100,000 | | | | | 100,000 | |
| 5-02420 BUILDING MAINTENANCE | 10,000 | 9,000 | 10,000 | | | 10,000 | | | | | 10,000 | |
| 5-04010 MANAGEMENT SERVICES | 152,000 | 152,457 | 152,000 | | 3,000 | 155,000 | 1.97% | | | 3,100 | 158,100 | 2.00% |
| 5-04910 OTHER PURCHASED SERVICES | 46,260 | 52,630 | 46,260 | | 13,000 | 59,260 | 28.10% | | | | 59,260 | |
| Expense Total | 975,053 | 936,291 | 975,053 | | (20,558) | 954,495 | (2.11%) | | | 7,249 | 961,744 | 0.76% |
| Net Expense / (Net Revenue) | 975,053 | 936,291 | 975,053 | | (20,558) | 954,495 | (2.11%) | | | 7,249 | 961,744 | 0.76% |

2020 Notes:

5-02054 Chemicals - Budget transferred to **3505-02454 Chemicals**; no budget impact

5-02055 Nviro Chemicals - Aekaline Admixture - Decrease to right size budget based on historical actuals

5-02220 Vehicle Expense - A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-04010 Management Services - Increase to right size budget based on historical actuals

5-04910 Other Purchased Services - Increase to right size budget based on historical actuals

2021 Notes:

5-04910 Other Purchased Services - Increase of 2% for inflation

City of Sarnia 2020 Draft Operating Budget

3510 SEWER - GENERAL ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 42,392 | 42,366 | 42,392 | | 619 | 43,011 | 1.46% | | | 645 | 43,656 | 1.50% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 8,741 | 8,734 | 8,741 | | 257 | 8,998 | 2.94% | | | 127 | 9,125 | 1.41% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 5,486 | 5,480 | 5,486 | | (504) | 4,982 | (9.19%) | | | 23 | 5,005 | 0.46% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | | 471 | | | | | | | | | | |
| 5-02466 CONTRACT EXPENSE | 378,235 | 375,647 | 378,235 | | (229,894) | 148,341 | (60.78%) | | | 7,417 | 155,758 | 5.00% |
| 5-02490 WORKS CENTRE OPERATION | 744,589 | 744,589 | 744,589 | | | 744,589 | | | | | 744,589 | |
| 5-05140 REALTY TAXES | 261,483 | 261,483 | 261,483 | | 15,517 | 277,000 | 5.93% | | | 7,000 | 284,000 | 2.53% |
| 5-05650 ALLOCATED ADMINISTRATION | 930,406 | 930,406 | 930,406 | | 1,338 | 931,744 | 0.14% | | | 44,623 | 976,367 | 4.79% |
| 5-06100 CONTRIBUTION TO RESERVES | 92,574 | 92,574 | 92,574 | | | 92,574 | | | | | 92,574 | |
| Expense Total | 2,463,906 | 2,461,750 | 2,463,906 | | (212,667) | 2,251,239 | (8.63%) | | | 59,835 | 2,311,074 | 2.66% |
| Net Expense / (Net Revenue) | 2,463,906 | 2,461,750 | 2,463,906 | | (212,667) | 2,251,239 | (8.63%) | | | 59,835 | 2,311,074 | 2.66% |

2020 Notes:

5-02466 Contract Expense - Budget re-allocated to **3600-02466 Contract Expense** and **3705-02466 Contract Expense**

5-05140 Realty Taxes - Increase in payments in lieu to taxes of 5.93%

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

2021 Notes:

5-02466 Contract Expense - Estimated increase of 5% for Water Meter Reading & Billing Agreement (Bylaw 146 of 2016)

5-05140 Realty Taxes - Increase in payments in lieu to taxes of 2.53%

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

City of Sarnia

2020 Draft Operating Budget

3590 SEWER AREA - REVENUE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|-----------------------------|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00580 SEWER SURCHARGE | (17,386,747) | (17,389,888) | (17,452,662) | 352,652 | (748,432) | (17,848,442) | 2.66% | (352,652) | | (184,688) | (18,385,782) | 3.01% |
| Revenue Total | (17,386,747) | (17,389,888) | (17,452,662) | 352,652 | (748,432) | (17,848,442) | 2.66% | (352,652) | | (184,688) | (18,385,782) | 3.01% |
| EXPENSES | | | | | | | | | | | | |
| Expense Total | | | | | | | | | | | | |
| Net Expense / (Net Revenue) | (17,386,747) | (17,389,888) | (17,452,662) | 352,652 | (748,432) | (17,848,442) | 2.66% | (352,652) | | (184,688) | (18,385,782) | 3.01% |

2020 Notes:

4-00580 Sewer Surcharge - Increase in revenue collected through sewer surcharges required to fund the sewer budget.

2021 Notes:

4-00580 Sewer Surcharge - Increase in revenue collected through sewer surcharges required to fund the sewer budget.

City of Sarnia 2020 Draft Operating Budget

3600 STORM SEWER MAINTENANCE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00580 SEWER SURCHARGE | (842,606) | (797,672) | (842,606) | | 165,878 | (676,728) | (19.69%) | | | (9,274) | (686,002) | 1.37% |
| 4-00930 COSTS RECOVERED | | (1,668) | | | | | | | | | | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (43,000) | (66,252) | (43,000) | | | (43,000) | | | | | (43,000) | |
| Revenue Total | (885,606) | (865,592) | (885,606) | | 165,878 | (719,728) | (18.73%) | | | (9,274) | (729,002) | 1.29% |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | | | | | 39,781 | 39,781 | | | | 632 | 40,413 | 1.59% |
| 5-01050 WAGES | 354,267 | 328,818 | 354,267 | | (113,311) | 240,956 | (31.98%) | | | 3,632 | 244,588 | 1.51% |
| 5-01055 WAGES - OVERTIME | 35,384 | 35,431 | 35,384 | | | 35,384 | | | | | 35,384 | |
| 5-01060 WAGES - CASUAL | 19,410 | 19,200 | 19,410 | | (19,410) | | (100.00%) | | | | | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 72,789 | 71,670 | 72,789 | | (12,752) | 60,037 | (17.52%) | | | 849 | 60,886 | 1.41% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 51,253 | 46,053 | 51,253 | | (7,937) | 43,316 | (15.49%) | | | 150 | 43,466 | 0.35% |
| 5-02220 VEHICLE EXPENSE | 116,520 | 116,520 | 116,520 | | (116,520) | | (100.00%) | | | | | |
| 5-02388 OVERTIME MEALS | | 1,050 | | | 2,000 | 2,000 | | | | 40 | 2,040 | 2.00% |
| 5-02466 CONTRACT EXPENSE | 23,640 | 23,474 | 23,640 | | 23,785 | 47,425 | 100.61% | | | 2,371 | 49,796 | 5.00% |
| 5-03005 MATERIALS | 30,000 | 33,988 | 30,000 | | 600 | 30,600 | 2.00% | | | 600 | 31,200 | 1.96% |
| 5-04910 OTHER PURCHASED SERVICES | 28,966 | 36,010 | 28,966 | | 21,034 | 50,000 | 72.62% | | | 1,000 | 51,000 | 2.00% |
| 5-06100 CONTRIBUTION TO RESERVES | 153,377 | 153,377 | 153,377 | | 16,852 | 170,229 | 10.99% | | | | 170,229 | |
| Expense Total | 885,606 | 865,591 | 885,606 | | (165,878) | 719,728 | (18.73%) | | | 9,274 | 729,002 | 1.29% |
| Net Expense / (Net Revenue) | | (1) | | | | | | | | | | |

3600 Storm Sewer Maintenance is a net zero operating budget, funded in full from sewer surcharge revenue

City of Sarnia

2020 Draft Operating Budget

3600 STORM SEWER MAINTENANCE

2020 Notes:

4-00580 Sewer Surcharge - Increase required to fund Storm Sewer Maintenance

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-02388 Overtime Meals - Increase required to right size budget

5-02466 Contract Expense - Adjusted for CPI and Customer Growth as per Water Meter Reading & Billing Agreement (Bylaw 146 of 2016), as well as a portion re-allocated from **3510-02466 Contract**

Expense 5-03005 Materials - Increase of 2% for inflation

5-04910 Other Purchased Services - Increase to right size budget based on historical actuals

5-06100 Contribution to Reserves - An increase of 2% of 2019 storm sewer revenue

2021 Notes:

5-02466 Contract Expense - An estimated increase of 5% for Water Meter Reading & Billing Agreement (Bylaw 146 of 2016)

5-03005 Materials - Increase of 2% for inflation

5-04910 Other Purchased Services - Increase of 2% for inflation

City of Sarnia 2020 Draft Operating Budget

3700 WATER - ADMINISTRATION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| Revenue Total | | | | | | | | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 42,392 | 42,366 | 42,392 | | 681 | 43,073 | 1.61% | | | 648 | 43,721 | 1.50% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 8,741 | 8,734 | 8,741 | | 257 | 8,998 | 2.94% | | | 128 | 9,126 | 1.42% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 5,486 | 5,480 | 5,486 | | (504) | 4,982 | (9.19%) | | | 23 | 5,005 | 0.46% |
| 5-02500 LAWSS ADMINISTRATION | 357,164 | 357,162 | 357,164 | | (8,291) | 348,873 | (2.32%) | | | 6,977 | 355,850 | 2.00% |
| 5-04005 INSURANCE | 83,705 | 86,127 | 83,705 | | 6,810 | 90,515 | 8.14% | | | 4,526 | 95,041 | 5.00% |
| 5-05114 LAWSS OPERATING COSTS | 284,588 | 284,588 | 284,588 | | 2,478,534 | 2,763,122 | 870.92% | | | 55,262 | 2,818,384 | 2.00% |
| 5-05650 ALLOCATED ADMINISTRATION | 362,550 | 362,550 | 362,550 | | 11,950 | 374,500 | 3.30% | | | 14,000 | 388,500 | 3.74% |
| 5-05710 CITY'S SHARE LAWSS CAPITAL | 5,265,090 | 5,257,733 | 5,265,090 | | (2,704,223) | 2,560,867 | (51.36%) | | | 51,217 | 2,612,084 | 2.00% |
| 5-06100 CONTRIBUTION TO RESERVES | 1,180,134 | 1,180,134 | 1,180,134 | | | 1,180,134 | | | | | 1,180,134 | |
| Expense Total | 7,589,850 | 7,584,874 | 7,589,850 | | (214,786) | 7,375,064 | (2.83%) | | | 132,781 | 7,507,845 | 1.80% |
| Net Expense / (Net Revenue) | 7,589,850 | 7,584,874 | 7,589,850 | | (214,786) | 7,375,064 | (2.83%) | | | 132,781 | 7,507,845 | 1.80% |

2020 Notes:

5-02500 LAWSS Administration - Adjusted for 1.5% increase in LAWSS Draft Budget and a 3.84% decrease in City's portion (based on 2018 flow data)

5-04005 Insurance - Increase based on 5% estimated increase in premiums

5 - 05114 LAWSS Operating Costs - Adjusted for 1.5% increase in LAWSS Draft Budget and a 3.84% decrease in City's portion (based on 2018 flow data), and an internal re-allocation from **5-05710 City's Share LAWSS Capital**

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

5 - 05710 City's Share LAWSS Capital - Adjusted for 1.5% increase in LAWSS Draft Budget and a 3.84% decrease in City's portion (based on 2018 flow data), and an internal re-allocation to **5-05114 LAWSS Operating Costs**

2021 Notes:

5-02500 LAWSS Administration - An estimated increase of 2%

5-04005 Insurance - Increase based on 5% estimated increase in premiums

5 - 05114 LAWSS Operating Costs - An estimated increase of 2%

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

5 - 05710 City's Share LAWSS Capital - An estimated increase of 2%

City of Sarnia

2020 Draft Operating Budget

3700 WATER - ADMINISTRATION

| 2019 | LAWSS Draft Budget | | | City of Sarnia Portion (Flows = 61.58%) | | |
|------------------------------|--------------------|--------------------|------------------|---|--------------------|------------------|
| Account | Expenses | Revenue | Total | Expenses | Revenue | Total |
| 5-02500 LAWSS Administration | 580,000 | | 580,000 | 357,164 | | 357,164 |
| 5-05114 LAWSS Operating | 5,009,143 | (4,547,000) | 462,143 | 3,084,630 | (2,800,043) | 284,588 |
| 5-05710 LAWSS Capital | 8,550,000 | | 8,550,000 | 5,265,090 | | 5,265,090 |
| Total | 14,139,143 | (4,547,000) | 9,592,143 | 8,706,884 | (2,800,043) | 5,906,842 |

| 2020 | LAWSS Draft Budget | | | City of Sarnia Portion (Flows = 58.34%) | | |
|------------------------------|--------------------|--------------------|------------------|---|--------------------|------------------|
| Account | Expenses | Revenue | Total | Expenses | Revenue | Total |
| 5-02500 LAWSS Administration | 598,000 | | 598,000 | 348,873 | | 348,873 |
| 5-05114 LAWSS Operating | 4,908,239 | (172,000) | 4,736,239 | 2,863,467 | (100,345) | 2,763,122 |
| 5-05710 LAWSS Capital | 10,887,556 | (6,498,000) | 4,389,556 | 6,351,800 | (3,790,933) | 2,560,867 |
| Total | 16,393,795 | (6,670,000) | 9,723,795 | 9,564,140 | (3,891,933) | 5,672,862 |

City of Sarnia 2020 Draft Operating Budget

3705 WATER - DISTRIBUTION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | (120,640) | (128,664) | (120,640) | | 120,640 | | (100.00%) | | | | | |
| Revenue Total | (120,640) | (128,664) | (120,640) | | 120,640 | | (100.00%) | | | | | |
| EXPENSES | | | | | | | | | | | | |
| 5-01000 SALARIES | 273,846 | 226,331 | 273,846 | | (45,388) | 228,458 | (16.57%) | | | 6,061 | 234,519 | 2.65% |
| 5-01050 WAGES | 1,013,153 | 1,031,680 | 1,013,153 | | 28,263 | 1,041,416 | 2.79% | | | 13,239 | 1,054,655 | 1.27% |
| 5-01055 WAGES - OVERTIME | 330,226 | 346,278 | 330,226 | | | 330,226 | | | | | 330,226 | |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | 260,488 | 271,447 | 260,488 | | 127 | 260,615 | 0.05% | | | 3,613 | 264,228 | 1.39% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | 161,632 | 162,972 | 161,632 | | 2,808 | 164,440 | 1.74% | | | 678 | 165,118 | 0.41% |
| 5-01254 CLOTHING/BOOT ALLOWANCE | | 7,322 | | | 7,322 | 7,322 | | | | | 7,322 | |
| 5-02102 ELECTRICITY | 3,000 | 5,324 | 3,000 | | | 3,000 | | | | | 3,000 | |
| 5-02104 PHONE | 5,700 | 7,621 | 5,700 | | | 5,700 | | | | | 5,700 | |
| 5-02220 VEHICLE EXPENSE | 436,308 | 436,308 | 436,308 | | (111,908) | 324,400 | (25.65%) | | | | 324,400 | |
| 5-02300 OFFICE EXPENSES | 2,000 | 600 | 2,000 | | | 2,000 | | | | | 2,000 | |
| 5-02311 TRAINING & EDUCATION | 37,280 | 35,533 | 37,280 | | 5,000 | 42,280 | 13.41% | | | 845 | 43,125 | 2.00% |
| 5-02388 OVERTIME MEALS | 12,280 | 12,164 | 12,280 | | 2,720 | 15,000 | 22.15% | | | 300 | 15,300 | 2.00% |
| 5-02466 CONTRACT EXPENSE | 751,832 | 823,968 | 751,832 | | 303,461 | 1,055,293 | 40.36% | | | 52,765 | 1,108,058 | 5.00% |
| 5-02490 WORKS CENTRE OPERATION | 744,589 | 744,589 | 744,589 | | | 744,589 | | | | | 744,589 | |
| 5-03005 MATERIALS | 350,000 | 333,325 | 350,000 | | | 350,000 | | | | 7,000 | 357,000 | 2.00% |
| 5-04910 OTHER PURCHASED SERVICES | 483,710 | 413,609 | 483,710 | | | 483,710 | | | | | 483,710 | |
| 5-05500 REPLACEMENT EQUIPMENT | | 383 | | | 1,000 | 1,000 | | | | | 1,000 | |
| 5-05650 ALLOCATED ADMINISTRATION | 682,856 | 682,856 | 682,856 | | (10,612) | 672,244 | (1.55%) | | | 30,623 | 702,867 | 4.56% |
| 5-06100 CONTRIBUTION TO RESERVES | 3,543,378 | 3,543,378 | 3,543,378 | | 329,520 | 3,872,898 | 9.30% | | | | 3,872,898 | |
| Expense Total | 9,092,278 | 9,085,688 | 9,092,278 | | 512,313 | 9,604,591 | 5.63% | | | 115,124 | 9,719,715 | 1.20% |
| Net Expense / (Net Revenue) | 8,971,638 | 8,957,024 | 8,971,638 | | 632,953 | 9,604,591 | 7.06% | | | 115,124 | 9,719,715 | 1.20% |

City of Sarnia

2020 Draft Operating Budget

3705 WATER - DISTRIBUTION

2020 Notes:

4-00930 Costs Recovered - Removal of the cost recovery for contract employee/students for the Lead Reduction (Corrosion Protection) Capital work; a new **3706 - Water - Lead Reduction** department has been created in the 2020 Budget

5-01254 Clothing/Boot Allowance - Increase required to right size budget

5-02220 Vehicle Expense- A full review of departmental contributions toward the fleet reserve was performed for the 2020 budget which resulted in various re-allocations, increases, and decreases in the vehicle expense budgets across the organization; this contribution funds the fleet reserve, which in turn funds the purchase of all fleet and major equipment replacements (excluding transit, fire and police), regular fleet maintenance, fuel, insurance, and operating costs of the garage

5-02311 Training and Education - Budget transferred from **3500-02311 Training & Education**; no budget impact

5-02388 Overtime Meals - Increase required to right size budget

5-02466 Contract Expense - Adjusted for CPI and Customer Growth as per Water Meter Reading & Billing Agreement (Bylaw 146 of 2016), as well as a portion re-allocated from **3510-02466 Contract Expense**

5-05500 Replacement Equipment - Increase required to right sized budget

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

5-06100 Contribution to Reserves - An increase of 2% of 2019 water revenue

2021 Notes:

5-02466 Contract Expense - An estimated increase of 5% for Water Meter Reading & Billing Agreement (Bylaw 146 of 2016)

5-03005 Materials - Increase of 2% for inflation

5-05650 Allocated Administration - Increase in costs to perform services for General Operating department

City of Sarnia 2020 Draft Operating Budget

3706 WATER - LEAD REDUCTION

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|---|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00930 COSTS RECOVERED | | | | | (485,523) | (485,523) | | | | (2,281) | (487,804) | 0.47% |
| Revenue Total | | | | | (485,523) | (485,523) | | | | (2,281) | (487,804) | 0.47% |
| EXPENSES | | | | | | | | | | | | |
| 5-01050 WAGES | | | | | 203,814 | 203,814 | | | | 1,900 | 205,714 | 0.93% |
| 5-01200 EMPLOYEE BENEFITS - STATUTORY & OMERS | | | | | 32,965 | 32,965 | | | | 314 | 33,279 | 0.95% |
| 5-01205 EMPLOYEE BENEFITS - NON-STATUTORY | | | | | 12,244 | 12,244 | | | | 67 | 12,311 | 0.55% |
| 5-02104 PHONE | | | | | 2,500 | 2,500 | | | | | 2,500 | |
| 5-02220 VEHICLE EXPENSE | | | | | 9,000 | 9,000 | | | | | 9,000 | |
| 5-02300 OFFICE EXPENSES | | | | | 20,000 | 20,000 | | | | | 20,000 | |
| 5-02302 ADVERTISING | | | | | 35,000 | 35,000 | | | | | 35,000 | |
| 5-02303 POSTAGE | | | | | 3,000 | 3,000 | | | | | 3,000 | |
| 5-03005 MATERIALS | | | | | 10,000 | 10,000 | | | | | 10,000 | |
| 5-04910 OTHER PURCHASED SERVICES | | | | | 75,000 | 75,000 | | | | | 75,000 | |
| 5-05100 FACILITY RENT | | | | | 12,000 | 12,000 | | | | | 12,000 | |
| 5-05124 TESTING | | | | | 70,000 | 70,000 | | | | | 70,000 | |
| Expense Total | | | | | 485,523 | 485,523 | | | | 2,281 | 487,804 | 0.47% |
| Net Expense / (Net Revenue) | | | | | | | | | | | | |

2020 Notes:

3706 Water - Lead Reduction will be a net zero operating budget until such time that \$1.2 million in previously approved Capital funding is fully utilized

2021 Notes:

3706 Water - Lead Reduction will be a net zero operating budget until such time that \$1.2 million in previously approved Capital funding is fully utilized

City of Sarnia

2020 Draft Operating Budget

3790 WATER - REVENUE

| Account | 2019 Budget | 2019 Forecast | 2020 Base Budget | 2020 One Time Budget | 2020 Adjustments to Budget | 2020 Draft Budget | Variance 2020 to 2019 Budget | 2021 One Time Reversal | 2021 One Time Budget | 2021 Adjustments to Budget | 2021 Draft Budget | Variance 2021 to 2020 Budget |
|--|----------------|------------------|------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------|------------------------------------|
| REVENUE | | | | | | | | | | | | |
| 4-00570 WATER BILLINGS | (16,476,009) | (16,489,027) | (16,476,009) | | (418,167) | (16,894,176) | 2.54% | | | (247,905) | (17,142,081) | 1.47% |
| 4-00571 HYDRANT USAGE CHARGE | (7,500) | (9,535) | (7,500) | | | (7,500) | | | | | (7,500) | |
| 4-00572 WATER SHUT-OFF FEE | (153) | (102) | (153) | | | (153) | | | | | (153) | |
| 4-00900 SUNDRY REVENUE | (35,000) | (34,062) | (35,000) | | | (35,000) | | | | | (35,000) | |
| 4-00931 COSTS RECOVERED - OTHER MUNICIPALITIES | (2,826) | (2,826) | (2,826) | | | (2,826) | | | | | (2,826) | |
| 4-00940 SALE OF MATERIALS | (40,000) | (43,962) | (40,000) | | | (40,000) | | | | | (40,000) | |
| Revenue Total | (16,561,488) | (16,579,514) | (16,561,488) | | (418,167) | (16,979,655) | 2.52% | | | (247,905) | (17,227,560) | 1.46% |
| EXPENSES | | | | | | | | | | | | |
| Expense Total | | | | | | | | | | | | |
| Net Expense / (Net Revenue) | (16,561,488) | (16,579,514) | (16,561,488) | | (418,167) | (16,979,655) | 2.52% | | | (247,905) | (17,227,560) | 1.46% |

2020 Notes:

4-00570 Water Billings- Increase in revenue collected through water rates required to fund the water budget

2021 Notes:

4-00570 Water Billings- Increase in revenue collected through water rates required to fund the water budget